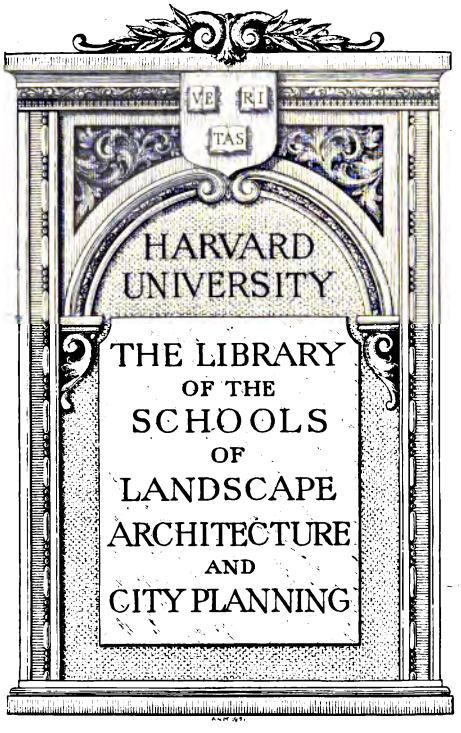
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THE FINANCE COMMISSION

OF THE

CITY OF BOSTON

REPORTS AND COMMUNICATIONS

VOLUME VI.

CITY OF BOSTON
PRINTING DEPARTMENT
1911

PART I.

REPORT TO THE GENERAL COURT.

BOSTON, January 20, 1911.

To the Honorable the Senate and House of Representatives in General Court Assembled:

The Boston Finance Commission submits herewith its annual report to the General Court, as required by section 18 of chapter 486 of the Acts of 1909.

I. APPROPRIATION AND EXPENDITURE.

The estimate for the commission for the year was $40,000, which was cut down by the Mayor to $30,000. Afterwards the Mayor desired to have the commission make a special investigation of the schools, which involved heavy extra expense. He also desired the establishment of a bureau of municipal research. After considerable discussion an appropriation of $40,000 was made by the Mayor and City Council. Although the use of the money was not specified in the vote of the Council, the commission has considered that it was intended to use half of the extra $10,000 in the special investigation of the schools and half in the establishment and maintenance of the Bureau of Municipal Research. At least $6,000 of the commission's entire appropriation will not be spent and will, therefore, be returned to the City Treasurer. The expenditures are as follows:

Salaries and wages	$13,714 64
Service of experts	12,461 28
Expert stenographers	757 25
Books and atlases	730 80
Stationery and office supplies, etc.	655 08
Furniture	535 67
Typewriting and mimeographing	105 80
Telephone	220 06
Electric light	57 70
Postage	70 00
Carried forward	$29,308 28

Brought forward	$29,308 28
Rent	2,166 64
Typewriter, adding machine, neostyle . . .	517 70
Witness fees	26 05
Printing, binding, etc.	1,160 45
Miscellaneous	64 27
	$33,243 39

II. Organization of the Commission.

The personnel of the commission is unchanged, Mr. Geoffrey B. Lehy having been reappointed for the term of five years on the 29th of June, 1910. The organization has been strengthened in the past year by two important additions. The commission has secured the services as engineer of Guy C. Emerson, former Superintendent of Streets, whose special investigation of street lighting and of refuse disposal, experience in highway and sewer construction and familiarity with the theory and practice of municipal engineering works generally have made available for the commission's use both important information and competent advice upon difficult phases of the city's administrative problems. It has also secured the services as director of the Bureau of Municipal Research of George A. O. Ernst, whose study of municipal questions and service both on the School Committee and the former Finance Commission have been of great value in the investigation of school, budget and many other municipal matters.

III. The Commission's Work in the Past Year.

1. *Character and Scope of the Work.*— The commission has held 79 meetings, conducted 88 hearings on various subjects and examined 205 witnesses. It has issued 25 public reports, copies of which are hereto annexed. It has also issued many unpublished official communications relating to different phases of the administration of the city's business. A large portion of the time of

the commission has been devoted to an investigation of the schools. This subject is enormous in its scope and will require considerable further investigation. The commission has already investigated several aspects of the administration of school affairs, which involved interviews with the superintendent of schools, the purchasing agent, the auditor, members of the School Committee and of the Schoolhouse Department. A large part of the time of the director of the Bureau of Municipal Research has been devoted to a study of the history of school administration in this city, to the various laws and ordinances defining the powers of the school authorities and regulating the conduct of school affairs and to a study of existing conditions of school management. Much of the commission's time has been consumed in hearing contractors who made the lowest bids on contracts for municipal work but were not given the contracts; to the discussion with heads of departments of the claims of the lowest bidders, as well as the bills of other contractors; to the examination of appropriations, loans, pay rolls, overtime charges; and to the city's purchases of land, materials and supplies. Two of the most important contracts which the present administration has under consideration, the contracts for lighting the streets with gas and for disposing of the city's refuse, have received a great deal of the time and attention of the commission, and have been the subject of special investigation by its engineer.

2. *Investigations by Experts.*— The commission has engaged experts for temporary service at various times in the past year for the investigation of the following departments: The Assessing, Cemetery, Collecting, City Clerk, Infirmary, Institutions Registration, Overseers of the Poor, Park, Public Buildings, Public Grounds, Registry, School, Schoolhouse and Street Laying-Out Departments and the Ferry Division of the Street Department. Reports upon most of these have already been submitted to the commission. All of the foregoing

investigations by the commission and by its experts, except that of the schools, have been undertaken by the commission on its own initiative.

3. *Investigations Requested by the Mayor.*— The following subjects were referred to the commission by the Mayor for investigation:

(1.) The financial and administrative methods of the School and Schoolhouse Departments.

(2.) The charge that the chairman of the Board of Health and the head of the Bureau of Milk Inspection were in collusion with milk contractors; a charge which the commission concluded was unfounded.

(3.) The question whether Boston should be relieved of a part of its present burden of constructing and maintaining bridges within the limits of the city or connecting it with other municipalities.

(4.) The question whether the City Council should accept chapter 527 of the Acts of the year 1910, requiring the Massachusetts Highway Commission to lay out and construct as a state highway a part of Washington street, West Roxbury, which, if accepted, would put upon the city about 85 per cent. of the entire cost of the improvement.

(5.) The proposals for sites for a school building in the Lewis District.

(6.) The reasonableness of the charges of the architect employed by the city in connection with the reconstruction of Curtis Hall, Jamaica Plain.

(7.) The question whether a former deputy collector should be prosecuted for alleged defalcation.

(8.) Various questions relating to the Fire Department, including the installation of an auxiliary fire-alarm signal station, a high pressure system in the business district, an increase in the number of firemen and the efficiency of existing building laws.

(9.) The transfer of the Boston Consumptives' Hospital to the city's Board of Health or to the state, or its support by the state though managed by the city.

(10.) The transfer to the state of the Boston Normal School.

(11.) The fixing of a schedule of fees for permits for erecting signs, lamps and clocks in or over the streets of the city.

(12.) Construction of artificial stone sidewalks in Boston.

(13.) Increase in the contribution of the state to the industrial schools of Boston.

(14.) Investigation of a contract for flour for the Penal Institutions Department and the practice of substituting a grade of goods below the standard in the contract.

(15.) The transfer to the state of the Suffolk School for Boys.

(16.) The question of devising a means of taxing the unearned increment of land.

The first of these sixteen subjects thus submitted by the Mayor, the schools, is still under investigation. The investigation of the second, third, fourth, fifth, sixth and seventh have been completed and the reports have been submitted to the Mayor. The next seven are still under investigation. The investigation of the next question, the transfer of the Suffolk School, has been completed and the commission recommends the transfer, but its report is not yet ready for publication. The next, the question of taxing the unearned increment, the commission respectfully declined to consider, as it seemed more appropriate for the study of a special commission appointed for this single purpose and unhampered by the duty of considering the great variety of questions which the Finance Commission under existing law must investigate.

4. *Reports Published by the Commission.*— The com-

mission has published and sent to the Mayor, the City Council or the Legislature twenty-five reports during the year 1910–11, as appears by the following list of subjects:

(1.)	Feb. 12, 1910.	Assessing Department; excessive expenditures due to wasteful methods of administration.
(2.)	Feb. 18, 1910.	The increase in recent years in the city's pay roll, and the decrease in efficiency of the day labor force.
(3.)	Feb. 26, 1910.	Soldiers' Relief Department; the need of reorganization and improved methods.
(4.)	April 1, 1910.	House Bill No. 441, authorizing the City of Boston to incur an additional indebtedness of $2,500,000 for land and buildings for schools.
(5.)	May 2, 1910.	The contract for gas lighting between the city and the Rising Sun Street Lighting Company.
(6.)	May 26, 1910.	House Bill No. 1624, authorizing the construction and maintenance of a public bath house on the bank of the Mystic river in Somerville, to be paid out of the Metropolitan Parks Maintenance Fund, the City of Boston paying about 62 per cent. of the expense.
(7.)	June 4, 1910.	Senate Bill No. 410, authorizing the Boston Elevated Railway Company to purchase and hold the stock and bonds of other street railway companies and providing for the extension of the leases of the East Boston and Washington Street Tunnels.
(8.)	July 14, 1910.	The charges of collusion between officials of the Health Department and milk contractors.
(9.)	July 22, 1910.	The Rising Sun Street Lighting Company's contracts with the city.
(10.)	Aug. 17, 1910.	The influence of politics in the appointment of heads of departments and subordinate officers during the first six months of the present administration.
(11.)	Sept. 15, 1910.	The proposals for sites for a school building in the Lewis District.
(12.)	Sept. 15, 1910.	The reasonableness of the charges of the architect employed by the city in connection with the reconstruction of Curtis Hall, Jamaica Plain.
(13.)	Sept. 16, 1910.	Proposed consolidation of the Street, Water and Engineering Departments in one Department of Public Works.
(14.)	Sept. 17, 1910.	Loan bills pending in the City Council aggregating $2,110,750 in amount.
(15.)	Sept. 26, 1910.	The question whether a former deputy collector should be prosecuted for alleged defalcation.

(16.) Oct. 4, 1910. The question of devising a means of taxing the unearned increment of land.

(17.) Oct. 13, 1910. The necessity of appointing as a third member of the Board of Health a person qualified for the office.

(18.) Nov. 19, 1910. The question of relieving the city of a part of the cost of bridges over water.

(19.) Dec. 3, 1910. The consolidation of the Park, Public Grounds, Bath and Music Departments.

(20.) Dec. 8, 1910. Whether the City Council should accept chapter 527 of the Acts of 1910 requiring the construction as a state highway of a part of Washington street, West Roxbury, under which the city would pay $104,701 and the state $17,299.

(21.) Dec. 10, 1910. The necessity of abolishing the Registry Department and transferring its powers and duties to the Health Department.

(22.) Dec. 10, 1910. The defects in the act to provide a retirement system for public employees. (Acts of 1910, chapter 619.)

(23.) Dec. 17, 1910. Same subject.

(24.) Jan. 11, 1911. The creation of a new and unnecessary office in the Penal Institutions Department, and an improper appointment thereto.

(25.) Jan. 13, 1911. The bill for automobile service to the Penal Institutions Commissioner.

IV. Results of the Commission's Recommendations.

A summary of the action following the publication of these reports shows many favorable results.

1. *Action by the Legislature.*— Though the Legislature failed to repeal chapter 276 of the Acts of 1894, which requires that assistant assessors shall be appointed equally from the two leading political parties, an archaic system contrary to the spirit of the charter amendments of 1909; and to amend the police listing act so as to make it the basis of assessing poll taxes, and thus save the city the cost of unnecessary duplication by the Assessing Department of work which could be performed by the Police Department; and also failed to authorize the creation of a board of trustees to relieve the City Council of the duty of passing on claims for soldiers' relief; it did adopt three important recommendations of the commission. Thus, action on the Boston Elevated Railway holding bill was deferred so as to enable the

railroad and transit commissioners to consider and report to the next General Court on the proposed extension of the existing leases of the subway and the Washington Street and East Boston Tunnels; the bill providing for a public bath house on the Mystic river in Somerville, which few, if any, Boston citizens would use, but for which the City of Boston would have to pay about 62 per cent. of the cost, was defeated; and the bill providing that the School Committee might borrow in the three years 1910, 1911, and 1912, $2,500,000 for land and buildings for schools, in addition to the $1,500,000 which it was already authorized to borrow, was also rejected. The effect of the rejection of this loan bill was most salutary, as the School Committee properly utilized the provisions of chapter 448 of the Acts of 1901, which permits the appropriation from taxes for this purpose of an amount equal to 40 cents on each $1,000 of the valuation of property upon which city appropriations are based.

2. *Action by the City Council.*— The City Council has given careful consideration to the recommendations of the commission. It has considered and finally passed the ordinance effecting a consolidation of the Street, Water and Engineering Departments in a Department of Public Works; it has requested the Corporation Counsel to draft an ordinance consolidating the Park, Public Grounds, Bath and Music Departments in a single department, and has the proposed consolidation of the Registry and Health Departments under consideration; it has so far declined to accept the legislative act relating to the laying out of an unnecessarily expensive boulevard in a part of Washington street, West Roxbury, and the act creating a retirement system for public employees; it has given the most careful consideration to the subject of loans, passing only the necessary, rejecting the unnecessary, and deferring action on loans for street lighting equipment and incinerators until the Superintendent of Streets shall have reached a decision

upon these subjects. It has also refused to pass a general loan bill, and the precedent thus established is the most important reform of the year. The general loan bills of past years have largely and unnecessarily increased the city's debt, and have often been passed by logrolling and by promises of office, gift contracts, or other forms of patronage, with resulting demoralization of the municipal service.

3. *Action by the Mayor and the Heads of Departments.* — The recommendations of the commission calling for action by the Mayor or by the heads of departments have received favorable consideration in some instances, but have more often been disregarded.

The Mayor accepted the findings of the commission in three cases referred to the commission by him, namely, the charges of collusion between officials of the Health Department and milk contractors, the reasonableness of the fees of the architect employed in the reconstruction of Curtis Hall and the question of apportioning more equitably the cost of bridges in the city or connecting it with other municipalities. The recommendation of the commission that the Board of Assessors be reduced from nine to seven was immediately accepted by the Mayor, and the City Council passed the ordinance requested in his message; but none of the reductions in the number of employees in the Assessing Department or the changes in administrative methods recommended by the commission were accepted either by the Mayor or the Board of Assessors, and consequently the wasteful methods of the Assessing Department continue to exist.

The Mayor has failed to accept the commission's recommendations as to the appointment of a third member of the Board of Health, qualified by education, training or experience; to revoke the improper appointment to the newly created office in the Penal Institutions Department; to discontinue the practice of forcing upon heads of departments appointments not requested by them or necessary for the service; and to obey, save in a

few instances, the letter and spirit of the law as to the appointment of paid heads of departments so far as new appointments were concerned.

The Mayor has also disregarded the commission's recommendation to reduce the number and compensation of salaried employees, and has not only maintained but largely increased an already unjustifiably large pay roll. To this cause, a large part of the increase in expenditures of departments under his control is due. The expenditures of such departments for the first eleven months of the five years, 1906 to 1910, inclusive, as shown in the *City Record* of January 2, page 8, are as follows:

1906–07,	$12,318,126 97	Mayor Fitzgerald.
1907–08,	12,819,183 79	Mayor Fitzgerald.
1908–09,	11,628,965 72	Mayor Hibbard.
1909–10,	11,714,633 36	Mayor Hibbard.
1910–11,	12,088,679 49	Mayor Fitzgerald.

The expenditures of the present year are $459,713.77 more than in the first and $374,046.13 more than in the second year of the present Mayor's predecessor. The fact that the expenditures this year have been $229,447.48 less than under the first and $730,504.30 less than under the second year of the former term of the present Mayor is evidence of improvement in business methods respecting contracts and purchases and of the efficiency of the restraints in the charter amendments.

V. The Urgent Need of Reducing the Pay Roll.

The commission has repeatedly urged the purging of the pay roll, not by the discharge of aged day laborers, as has often been alleged, but by the removal of the younger men in the day labor forces who are not needed, by the removal of unnecessary clerks and by the reduction of salaries that are far in excess of the compensation given by the state and by private employers for similar service. The city will make little progress toward

economy until the pay roll problem is vigorously attacked by a fearless chief executive who is ready to subordinate personal and political considerations to the general public welfare. The present administration has apparently given but slight consideration to the reduction of the inflated pay rolls, and has rejected practical suggestions for retrenchment, while permitting many increases in the number and compensation of employees.

This is one of the conspicuous failures of the present administration, considered in the light of its opportunities. The charter amendments give the Mayor greater opportunity for accomplishing pay roll reform than any of his predecessors in office possessed under the old charter. Former mayors have been subjected to pressure in behalf of city employees by members of the City Council who, by withholding their votes on necessary appropriations and on the confirmation of the Mayor's appointments, could greatly embarrass his administration. But the appropriating and confirming powers, formerly exercised by the City Council, have been separated by the charter amendments, the confirming power having been transferred to the Civil Service Commission, which has no power over city appropriations. The City Council's power over appropriations has also been reduced by the charter amendments, while the Mayor's power has been increased, and he now has a free hand in the control of the pay roll of all departments under his jurisdiction. This new and great opportunity thus given to effect economies has been neglected by the Mayor, however, and the pay roll is constantly increasing instead of diminishing.

The clerical pay roll at least should have received the careful attention of the Mayor and the heads of departments. The clerks employed by the city are far more favorably treated than clerks in private employ. The latter, as a rule, work a greater number of hours, perform much more work in an equal number of hours and receive less pay than clerks in the city's employ. Moreover, clerks employed by the city are retained without

regard to the city's financial condition, whereas clerks in private employ are always subject to the risk, and frequently to the loss of employment, due to the vicissitudes of industrial and commercial life. The clerks of the city are also paid much more than the clerks employed by the federal government or by the Commonwealth.

A comparison of salaries now paid by the Commonwealth to cashiers, tellers, paymasters, bookkeepers, clerks and stenographers with salaries paid by the City of Boston to such employees, shows that the latter are 50 per cent. higher on the average. The total salaries for 159 of such employees of the state amount to $163,819, while the total salaries for 283 of such employees of the city amount to $428,538, an average of $1,030 and $1,514 respectively. Instead of reducing salaries to the level of compensation paid by the state, the city's clerical pay roll has been increased.

At the same time large numbers of unnecessary foremen, inspectors, mechanics and laborers have been employed continuously throughout the year, notwithstanding the fact that frequently there has been little work to do. About 750 employees of the Street Department, or about one-fourth of the force, could have been laid off on the first of December, and at least one-fourth of the 558 employees of the Water Department could have been laid off likewise. In other words, the city in two departments alone is carrying through the winter months not less than 900 more employees than are necessary, even though such departments be given the benefit of the doubt whether their forces are not too large for any season of the year. Whether the citizens approve of this waste of money the commission cannot tell, but at least the facts should be known. Such conditions would not be tolerated by any private employer nor by any city government that regarded business considerations as of greater importance than votes.

VI. The City Debt.

A statement as to the city's debt and an analysis of the loans authorized in the present year will be the sub-

ject of a later communication after the close of the city's financial year, when the complete figures will have become available.

VII. The Charter Amendments.

In the opinion of the commission the charter amendments have on the whole been successful in operation. Such defects in administration as have been previously pointed out in this report are not due to the charter amendments but to the deliberate violation of their letter and spirit. As the former Finance Commission said in its report to the Legislature submitting the charter amendments: "It is under no illusion that the changes recommended will of and by themselves secure good government. No municipal charter can be a self-executing instrument of righteousness." Notwithstanding the failure of the present Mayor to live up to the spirit of all the charter amendments, in many respects the character of the present administration is far above that of the former administration of the same Mayor under the old charter. In the purchase of materials, supplies and land and in the award of contracts there has been a great improvement over the administration of the years 1906 and 1907. While there have been more contracts awarded without advertisement than the spirit of the charter justifies, and while a number of contracts have been awarded to persons other than the lowest bidders, the percentage in number and amount of contracts awarded after public advertisement for bids in the present year has been much greater than in the years 1906 and 1907. Apparently there has been no return to the practice of awarding "split" contracts in order to favor friends of the administration; nor, so far as the commission yet knows, has there been any attempt to return to the former practice of purchasing materials and supplies or land from favorites of the administration and at excessive prices. While the data on these subjects for the entire year is not yet available, enough is now known to enable the commission to state that the present administration in these respects is

vastly superior to the administration of the same Mayor in the years 1906 and 1907. For these results credit is due both to the Mayor and to the restraints imposed in the charter amendments which limit the amounts above which contracts cannot be awarded without advertisement, increase the checks upon the passage of loans and appropriations and provide for publicity of administrative acts through the Finance Commission.

There has also been a great improvement over the Mayor's former administration under the old charter in the capacity of men secured as heads of departments. This is due to the charter amendments, which require that the heads of departments shall be persons who are experts in their respective lines, or specially qualified by education, training or experience for their tasks, and which give the Civil Service Commission power to reject the appointment of persons who are not thus qualified. Attempts on the part of the Mayor to circumvent or override these amendments have been repeated and persistent, but they have been generally unsuccessful, and this feature of the charter has not merely been justified but has shown itself an indispensable bulwark against unfit appointments.

The City Council has commendably lived up to the spirit of the charter amendments. Its careful consideration of loans has already been referred to; but in many other respects it has come up to the expectations of the advocates of a small Council elected at large. There has been an absence on the part of all its members, except one, of the slanderous speeches formerly indulged in by a number of the members of past Councils under the old régime; and, so far as known, the members of the present Council, except one, have not sought to participate in or interfere with the executive or administrative business of the city. There has been an entire absence of logrolling, and sectional appeals have been rejected whenever they were found in conflict with the interests of the city as a whole.

Though a bill has been introduced in the Legislature

to do away with the present system of electing at large a City Council, small in number, by providing for a large Council and sectional representation, the superiority of the existing system could not be shown better than it was by a statement in *The Republic*, in the issue of January 14, 1911. Speaking of the results of the recent municipal election, *The Republic* said editorially: ". . . the folly of nominating men to run for the City Council just because they had strength enough to be successful in their own locality must be apparent. A man to win out for City Council must be sufficiently well equipped to go through the city and meet all classes of citizens and discuss different city problems from an intelligent point of view. Any man who is not able and willing to do this has no business being a candidate for any office within the gift of the people. Times have changed when men, because they are good fellows, can be elected to public office. A condition which permits this to be done may continue for some little time yet in small constituencies, but it is no longer true of the larger bodies of voters."

This sums up the situation. The "good fellows," without sufficient equipment for the duties of the Council, cannot succeed as candidates under the present system, though they could and did under the former system of election by districts and by small constituencies. Under the present system of electing a small number of councilors by vote of the entire city, as the article truly says, "a man to win out for City Council must be sufficiently well equipped to go through the city and meet all classes of citizens and discuss different city problems from an intelligent point of view." It is difficult to understand why any one should seek to set aside a system which puts a premium on intelligent candidates and a discount on merely "good fellows" who have not intelligence or capacity sufficient to enable them to meet all classes of the citizens and discuss adequately the various city problems which require solution.

The elimination of party designations on the ballot, the system of nomination by petition, the resulting short and simple ballot, the abolition of primaries, all have helped to enable the voter to consider his duty to the city as superior to partisan motives, to learn the merits of the candidates and to make a more intelligent choice in the election of public officials. The new system has freed the Mayor from many political obligations of the kind which embarrassed his former administration and the people have secured a City Council which has shown great devotion to the city's interests.

In brief, the charter amendments have been successful in operation wherever they have been fairly tried. Whenever politics has proved more potent than business considerations the city's interests have suffered, but the loss has been far less than it would have been but for the restraints in the charter amendments. In the opinion of the commission none of the charter amendments should be changed in the present year.

VIII. Recommendations for Legislation.

The commission renews its recommendations of last year respecting the extension of the civil service laws to the Collecting, Treasury and Penal Institutions Departments of the City of Boston, as follows:

> That hereafter, in the Collecting, Treasury and Penal Institutions Departments of the City of Boston, all appointments, except the heads of departments and in the Penal Institutions Department physicians and nurses, be made under and subject to the laws of the Commonwealth relating to the civil service.

The commission also recommends that legislation substantially as prayed for in the petition already filed by the members of the commission be passed so as to accomplish the transfer to the state of the Suffolk School for Boys and the Placing-Out Division of the

Children's Institutions Department, both of which are now maintained at the expense of the City of Boston.

The reasons for the proposed transfer will be set forth fully in a report which the commission will soon make upon this subject and which will be sent to the Legislature.

Respectfully submitted,

JOHN A. SULLIVAN, *Chairman.*
GEOFFREY B. LEHY.
CHARLES P. CURTIS.
FRANCIS N. BALCH.
JOHN F. MOORS.

PART II.

OFFICIAL COMMUNICATIONS TO THE CITY GOVERNMENT.

COMMUNICATION TO THE MAYOR AND CITY COUNCIL IN RELATION TO THE EXCESSIVE EXPENDITURES DUE TO WASTEFUL METHODS OF ADMINISTRATION OF THE ASSESSING DEPARTMENT.

BOSTON, February 12, 1910.

To the Honorable the Mayor and City Council:

GENTLEMEN,— The commission respectfully submits herewith a report upon the Assessing Department.

The former Finance Commission, on November 7, 1908, submitted a report upon this department, in which it was pointed out that in many respects the methods of administration were antiquated, and that the expenditures of the department were excessive. Some of the recommendations then made were adopted by the department, and the expenditures have been reduced from $190,720 in 1907–08 to $175,058 in 1908–09, and to $169,330 in 1909–10.

The commission believing that the other recommendations, if adopted, would have effected a much larger saving, without loss of efficiency, procured an accountant to examine the expenditures of the department for the year 1908–09, and to compare the cost of administration in Boston with Worcester, which ranks next to Boston in valuation, and Brookline, which ranks third after Boston. The result of this investigation has convinced the commission that by changing certain methods, and by establishing such reasonable standards of efficiency as ought to be attained in the public service of a city like Boston, the expenditures of the department would be reduced to $128,000 a year, or $55,343 less than the department's estimates for the current year.

The department is not responsible for having two additional assessors thrust upon it, at a cost of $8,000 a

year. The work had been performed for nearly two years by seven principal assessors, without any diminution of efficiency, and they did not ask for the increase in the force. The appointments were deliberate gifts of the city's money, apparently for political purposes, and wholly without justification.

The appointments of the principal and of the assistant assessors have been made almost invariably for political reasons, and it is not remarkable, therefore, that the work of the department has not been performed more efficiently and economically. The existing system is cumbersome and extravagant, and seems to be maintained for the purpose of furnishing steady employment at high rates of compensation, rather than for the purpose of having the duties of the office discharged in the best possible manner, and at the lowest possible cost.

The extravagance of the department is shown by the following facts:

The average annual pay roll cost for the entire department in the fiscal years 1904 to 1908 (both inclusive) was $175,785. In 1908–09 it was $169,031, and in 1909–10, $163,632. In 1908–09 the pay roll cost for each person assessed for poll tax was 90 cents in Boston and 36 cents in Worcester. The pay roll cost per bill was 69 cents in Boston and 25 cents in Worcester. The comparative costs in 1909–10 have not been computed, but they would not show any substantial variation from the figures of the year 1908–09. After making all possible allowances in favor of Boston, due to differences in conditions, the pay roll cost in this city appears to be greatly excessive.

The excessive pay roll cost is due to the system that has been established, which necessitates the employment of a larger force than a proper system would require. In the year 1908–09 there were employed in the department ten permanent salaried clerks, whose compensation amounted to $22,947, twenty-five ward clerks who received $53,108, and twenty-one extra street and miscellaneous clerks who received $7,767, the total

aggregating $83,823. Of this sum, $60,876, or approximately 75 per cent. of the total cost of clerical assistance, was paid for clerks on per diem, or per item, rates, which in the opinion of the commission were too high. In the last year the cost of clerk hire has been reduced from $83,823 to $78,448, but further reductions should be made. The average annual salary of the office clerks in the city of New York is $925, and of the district clerks $1,130, whereas the average earnings of the ward clerks in Boston for 1908–09, for a period of less than twelve months, was $2,124. It is true that more work is performed by each clerk in the Boston department, but even allowing for this excess, the disparity in salary is still far too great. Comparisons with Worcester and Brookline furnish further evidence of the excessive compensation paid in Boston. In 1908–09 the clerical cost of the Assessing Department in Boston was $77.44 for each million of real estate valuation; in Worcester $58.86, and in Brookline $55.10. The clerical cost per million of personal estate valuation in Boston was $341.77, in Worcester $238.25, and in Brookline $104.40. The clerical cost per million of total valuation, real and personal, was, in Boston, $127.31, in Worcester $106.31, and in Brookline $80.74. This basis of comparison is unfavorable to Worcester and Brookline, as the total valuation in Boston is more than ten times as much as in Worcester, and about thirteen times as much as in Brookline, and the ratio of the cost of assessing to the total assessed valuation should, therefore, be lower in Boston than in these municipalities.

The present cost of clerical service is not justified by the increase in population, or in the work of the department. As shown in the report of the former Finance Commission (Volume I, page 441), during the ten years previous to 1908, the clerical cost increased 44.7 per cent., while the increase in the number of polls was only 14.27 per cent., in the number of persons assessed for property 9.96 per cent. and in the number of tax

bills 15.38 per cent. While the experience of the present clerical force is valuable, the compensation should not so greatly exceed that which similar services command in private employment.

The commission calls special attention to certain of the methods now existing, and to the remedies which it proposes.

I. The Street Work.

From the 1st of May to the 15th of June in each year, the department employs 138 men upon the street work, which consists of a house to house canvass throughout the entire city for the purpose of listing the polls, and obtaining information relative to the holdings of personal and real property as a basis for the assessment of taxes. For this purpose the city is divided into forty-six districts, and three men are assigned to each district. The street force consists of forty-six first assistant assessors, who are paid $10 a day, forty-six second assistant assessors, who are paid $5 a day, and forty-six street clerks, also paid $5 a day, the total compensation for this work amounting to $36,800. The cost is greatly disproportionate to the value of the service rendered, especially to that part which relates to the enumeration for poll tax purposes. A large reduction could be made if chapter 276 of the Acts of 1894, which requires the appointment of assistant assessors in equal numbers from the two leading political parties, were repealed and the list of voters taken by the Police Department were used by the Assessing Department as a basis for the assessment of poll taxes. The Legislature has been requested by the commission to repeal the Act of 1894, and to provide that the names taken by the police shall be transmitted to the Board of Assessors, to be used by them as a basis for the assessment of poll taxes, leaving power in the assessors, however, to add to the list of those liable for a poll tax any persons found by the Board of Assessors, but not listed by the police.

Under the proposed amendments to the law, the assessors would be relieved of substantially all of the work of listing persons subject to a poll tax only, which constitutes the bulk of the street work. The second assistant assessors could then be dispensed with, and the number of assessing districts, the number of first assistant assessors, and the number of street clerks could then be reduced from forty-six to thirty-one as indicated in an appendix hereto marked "A." This arrangement would give ample time for the proper performance of the street work, and would result in a saving of $27,200 annually, as follows:

46 second assistant assessors at $200	$9,200
15 first assistant assessors at $1,000	15,000
15 street clerks	3,000
Total	$27,200

II. The Cost of Assessing Single Polls.

Those persons who are liable only for a poll tax are termed by the department "single polls." In the year 1908–09 there were 168,541 "single poll" assessments of $2 each. These represented 70 per cent. of the total number of tax bills, but only 1½ per cent. of the total taxes assessed. In 1908–09 187,566 polls were assessed, including those assessed for property, and only 59,952, or less than one-third, were collected in that year. Of these probably not more than 40,000 were single polls, as about 19,000 polls are assessed in connection with property, and the amount collected on the single polls therefore was only about $80,000. The cost of assessing and collecting the "single poll" taxes was at least $35,000 more than the amount collected. Although this part of the city's business has been for years conducted at considerable loss, no effort has been made to simplify the system and reduce the cost. Notwithstanding the recommendations of the former Finance Commission, these unremunerative single polls are still copied by hand seven times, making 1,179,787 items altogether, as follows:

1. In the street books.
2. In the tax books.
3. Upon the bills.
4. Upon the bill coupons.
5. In the collector's manuscript.
6. Upon cards used to prepare the consolidated manuscript.
7. In the consolidated manuscript.

The clerical cost of this work, excluding the cost of entering names upon the street books, and also on the bill coupons for the Collecting Department, is approximately $17,000 a year. The department officials claim that there is no practical method of reducing the expense of this unproductive work, but the commission believes that it can be accomplished in the following manner. From cards furnished by the Police Department containing the list of voters, the "single polls" can be separated by the Assessing Department, and arranged in one alphabetical series for the entire city. From this list the bills and coupons could be made out in duplicate at one operation, either on the typewriter or by hand. From the same list, also at one operation, duplicate sheets could be made, one for the assessors' "single poll" tax book for the entire city, and one for a duplicate book for the use of the collector. These sheets could subsequently be bound in book form, thus rendering unnecessary the entry of "single poll" items in the consolidated manuscript which now contains the list of "single poll" and personal and real estate assessments. The new "single poll" book would be as useful to those who have settlement claims as the present consolidated manuscript. A responsible private company has offered to do this entire work in its own offices for $1,955, or at City Hall for $2,250 a year. The assessors' clerks should be able to perform the work for not exceeding $2,500 a year. In either case, approximately $11,000 (allowing $2,000 for the additional police list and $1,000 for sorting cards in an alphabetical series) should be saved annually. A further saving of

about $500 a year could also be made by the elimination of interpreters who, under the proposed system, would not be necessary.

III. Real Estate Ward Books.

These books contain real estate entries for a single year only, and the annual cost of preparation is about $3,500. All real estate entries for the entire city are written each year, notwithstanding the fact that in many cases no change of title has taken place. In such cases the rewriting of the entry is wholly unnecessary. The form of record kept by the Boston Real Estate Exchange furnishes a history of each parcel of real estate for five years, and no entry, except the valuation, is made during this period, unless there has been a change of title. A similar, but improved form of record, made of loose leaves, would furnish far more information and would cost much less. In this record, whenever the space provided for a particular parcel is insufficient to note all the changes of title, there should be a reference to the following page, on which such changes in title could be set forth. The loose leaves could be bound together and locked, and thus would furnish as safe a record as the one now used. By this means the department would save about $2,600 annually.

IV. The Dooming Board.

In the opinion of the commission the dooming board, as at present constituted, is not the most efficient means of determining the assessments on personal property. The taxes on personal estates of $5,000 or more are fixed by the action of this Board, which consists of the nine principal assessors and forty-six first assistant assessors, and is in session for a period of about fifty days. Much of its work concerns trusts, divided estates and corporations, for which statistics are on file in the assessors' office, but with which the assistant assessors cannot be familiar. In other places, such as Worcester and Brookline, where such personal assessments are determined by the principal assessors alone,

the ratio of personal estate valuation to real estate valuation is much higher than it is in Boston. It seems doubtful whether the city receives full value for the $18,400 paid each year for this work, and the commission suggests that the principal assessors consider a means of improving the efficiency of the dooming board, or of finding a better substitute.

The estimate of the department for the current year is $183,343. In the opinion of the commission, by the adoption of the recommendations herein made, the department can be maintained, without loss of efficiency, at an annual cost of about $128,000, or over $55,000 less than the department's estimate.

The commission recommends:

1. That in the event of the repeal of chapter 276 of the Acts of 1894, and the amendment of the Police Listing Act, so as to enable the department to receive the police list as a basis for assessing polls, the second assistant assessors be dispensed with, and the number of first assistant assessors and of street clerks be each reduced from forty-six to thirty-one.

2. That the bills and coupons for "single poll" items be made out at one operation, and that the assessors' "single poll" tax book for the entire city, and the collector's duplicate of the same, be made at one operation.

3. That a form of real estate book, similar to that used by the Real Estate Exchange, but improved as already suggested, be adopted.

4. That the excessive salaries of the clerical force be reduced.

5. That the board of principal assessors be reduced by action of the Mayor and City Council, from nine to seven.

Respectfully submitted,

THE FINANCE COMMISSION,
by JOHN A. SULLIVAN,
Chairman.

APPENDIX A.

Reduction of Assessing Districts.

Ward.	Present Number of Districts.	Proposed Number of Districts.
1	2	2
2	1	
3	1	2
4	1	
5	1	
6	3	3
7	3	3
8	2	1
9	2	1
10	2	1
11	2	2
12	1	1
13	2	2
14	1	
15	1	
16	2	1
17	1	1
18	1	1
19	2	1
20	3	2
21	2	1
22	2	1
23	3	2
24	3	2
25	2	1
	46	31

COMMUNICATION TO THE MAYOR AND CITY COUNCIL IN RELATION TO THE INCREASE IN RECENT YEARS IN THE CITY'S PAY ROLL AND THE DECREASE IN EFFICIENCY OF THE DAY LABOR FORCE.

BOSTON, February 18, 1910.

To the Honorable the Mayor and City Council:

GENTLEMEN,— In its report to the General Court, dated January 31, 1910, the Finance Commission showed that in the last two years the standards of administration have been raised in respect to the award and execution of contracts, the purchase of land and of materials and supplies, and in the use of the power to borrow money for public purposes. It was also shown that the most conspicuous failure of the last two years was the omission to reduce the amount of excessive salaries and the number of superfluous employees. The commission respectfully invites the attention of the present city government to the latter subject, in the hope that some effective action may be taken to reduce the burden of taxation which the maintenance of the city's inflated pay rolls entails. The high taxes have retarded the development of real estate and of industrial and commercial enterprises, thus injuriously affecting the prosperity of the entire community. Unless the present administration reduces the pay rolls, true economy in administration will not be attained, nor will there be relief from the present heavy tax burdens. The increase in the number carried on the city's pay rolls in recent years is striking. From 1895 to 1909 the number of city employees (including those of the Penal Institutions Department) has increased from 8,645 to 12,774, an increase of 4,129 in number, or about 47 per cent.; and the amount paid has increased from

$7,598,367 to $12,589,338, an increase of $4,990,971, or about 65 per cent. This increase has not been justified by the increases in wealth, population, or the amount of service performed. The valuation of property assessed for the purpose of taxation has increased from $951,367,928 to $1,347,948,227, or about 41.6 per cent.; the population from 496,920 to probably not more than 630,000, or about 26.7 per cent.; and the total amount of service performed by the city employees has not increased much faster, if any, than the population. Thus the increase in the amount spent on pay rolls has been about two and one-half times as great as the increase in population, or in the amount of service performed.

The necessity of economy in this item is further shown by the fact that last year's pay roll for the city departments was, as previously stated, $12,589,338, or more than three-quarters of the $16,926,459.50, which was appropriated to be met from taxes for the city departments, including the Penal Institutions Department, but exclusive of interest and sinking fund requirements.

The Mayor and City Council may control the amount of pay rolls by scaling down appropriations so as to require the removal of the superfluous employees and the reduction of excessive salaries. The examination of heads of departments by the City Council will disclose excesses in the matter of salaries, both as to number of employees and amounts paid, beyond those already revealed by the investigations of the former Finance Commission into the Assessing, Auditing, City Clerk, Collecting, Treasury, Clerk of Committees, City Messenger, Water, Weights and Measures, Health, Cemetery, Soldiers' Relief and Schoolhouse Departments. Some of the reductions then recommended have been accomplished, and the opportunity is now afforded to effect others, including those recommended by the present commission in the Assessing and Penal Institutions Departments.

If the amounts estimated to be necessary for the current year by the Assessing, Collecting, Treasury, City Clerk and Weights and Measures Departments are reduced to the amounts recommended by the present Finance Commission, as shown in the table below, a saving of $87,589 can be effected, largely by reducing the number of and amounts paid to salaried employees:

	Estimates 1910–11.	Amounts Recommended by Finance Commission.
Assessing	$183,343	*$128,000
Collecting	136,000	120,000
Treasury	48,600	43,000
City Clerk	45,000	40,000
Weights and Measures	24,896	19,250
	$437,839	$350,250
	350,250	
Saving	$87,589	

* $27,200 of the proposed saving is dependent upon the action of the Legislature. (See Finance Commission Report, February 12, 1910.)

In the budget recently prepared by the Mayor for the fiscal year 1910–11, $424,496 is provided for these five departments, but, in the opinion of the commission, $350,250 will be ample for their actual needs. This reduction will necessitate the removal of four employees recently transferred to the Collecting and the City Clerk Departments from the Mayor's office and the City Messenger Department, and thus $5,400 a year will be saved on salaries. The eight employees whose annual salaries amount to $10,100, and who also were recently transferred from the offices of the City Messenger, Clerk of Committees and Clerk of the Common Council, should not be retained, and if not removed the appropriations for the Street Commissioners, Water, Street and Registry Departments, to which they have

been transferred, should be scaled down so as to require their removal. The list of these transfers is as follows:

TRANSFER OF EMPLOYEES.

From Mayor's Office.	To	Position.	Salary.
Messenger	Collecting Department	Clerk.	$1,400
Stenographer	Collecting Department	Clerk.	1,600

From City Messenger Department.	To	Position.	Salary.
Assistant City Messenger	City Clerk Department	Clerk.	$1,500
Assistant City Messenger	Street Commissioners	Messenger.	1,500
Assistant City Messenger	Water Department	Messenger.	1,200
Messenger	City Clerk Department	Messenger.	900

From Clerk of Committees Department.	To	Position.	Salary.
Constable	Street Department	Constable.	$1,400
Constable	Street Commissioners	Constable.	1,200
Constable	Street Commissioners	Constable.	1,200
Assistant Clerk of Committees	Street Commissioners	Clerk.	2,000

From Clerk of Common Council.	To	Position.	Salary.
Messenger	Street Commissioners	Messenger.	$800
Assistant Clerk	Registry Department	Clerk.	800

Total salary of employees transferred, $15,500.

These transfers were made to provide places for two officials in the office of the former Mayor, and for all except three employees in the offices of the City Messenger, the Clerk of Committees and the Clerk of the Common Council, all of which offices were abolished by the charter amendments of 1909 for the express purpose of

saving the city the expense of their maintenance. With the exception of the two constables transferred to the office of the Street Commissioners these appointments were made without any regard whatever for the needs of the service. The constables transferred to the Street Commissioners' Department may have been intended to provide for the inspection of minors to whom licenses are to be issued, but, in the opinion of the commission, it would be better to abolish these positions, and to provide by ordinance that the licenses to minors of the age of fourteen years and over shall be issued by the School Committee, which already issues licenses to minors under the age of fourteen and can perform the additional work with substantially no increased expenditure. Unless the incumbents of the twelve positions in question are removed the $15,500 paid to them will be practically a total waste.

One of the two temporary positions recently created by the City Council, the Sergeant-at-Arms and the Clerk of Committees, should be abolished, thus saving $2,500 a year.

If these recommendations are adopted nearly $100,000 a year can be saved, as shown in the following table:

In five departments named above (including $5,400 for four employees recently transferred) . .	$87,589
Salaries of eight other transferred employees . .	10,100
Abolition of office of Sergeant-at-Arms, or Clerk of Committees	2,500
	$100,189
Less amount to be expended by the School Committee for issuing additional minors' licenses . . .	1,000
Saving	$99,189

The City of Boston pays more for the kind of clerical service rendered to it than neighboring cities and towns, the Federal Government, the Commonwealth, or private employers. (See Finance Commission Report, Vol-

ume I., page 340, *et seq.*) There is no reason why the city should pay more than is paid at the State House for similar service, and the commission believes reductions should be made accordingly.

The Labor Force.

The commission also believes that substantial economies can be effected by reducing the city's labor force as rapidly as possible, consistent with a due regard for the men who have grown old in the service. If the places made vacant by natural causes are not filled, the maintenance force will eventually be reduced to the proper size without hardship to any individual, but while waiting for this slow method of reduction to become effective the city's financial interests may demand a reduction in the amount paid for day labor to those employees who are incapacitated by age. At all events, there should be no increase in wages. If, as both branches of last year's City Council voted, the wages of all city laborers and mechanics who now receive less than $2.50 a day should be increased to that amount, the increase would apply to about 2,800 employees, and would cause an increased annual expenditure of at least $200,000, and a resulting increase of about fifteen cents in the city's tax rate. The financial condition of the city is such that no increase in the tax rate should be made except for the most imperative reasons. Therefore the commission suggests that if the increase in wages be again proposed, the most careful consideration should be given to all the facts in the existing situation before final action is taken.

The total number of city and county employees, outside of the three departments to which pension systems apply, the Police, Fire and School Departments, is 7,458, and of this number about 2,800 are employed as laborers in the Street, Water, Park, Public Grounds and Cemetery Departments. Of this latter number, 618, or 22 per cent., have been twenty years or more in the service; 301, or 10.7 per cent., have been twenty-five years or more

in the service; and 153, or 5.4 per cent., have been thirty years or more in the service. One hundred and one of the laborers entered the service when fifty-five years old, or more, and it is not likely that many of these have been so long as twenty years in the service, but it is probable that most of them are incapacitated, in whole or in part, on account of age. Likewise, many of the 618 who have been twenty years or more in the service are incapacitated. It is fair to assume that at least one-fifth of the entire laboring force are incapable, on account of age, of doing a full day's work. This means that about 560 city laborers are now not performing and are not expected by the heads of departments to perform a full day's work. The inefficiency of the day labor force due to age has been shown by the investigations of Metcalf & Eddy, and other engineers employed by the former Finance Commission, and their conclusions have been confirmed by every city official who has appeared either before the former or the present Finance Commission. That many city laborers render a full equivalent in service for the wages they receive cannot be disputed. Nor can it be disputed that others cannot and still others will not. That the labor force as a whole has not in the past and is not now rendering the service which the city is entitled to receive is shown by the following facts:

1. *By the Admissions of Heads of Departments and other City Officials.*

The former Superintendent of the Paving Division, James H. Doyle, stated to the former Finance Commission that the employees in his department did far less work than persons in similar occupations privately employed; and that the cost of work performed by city labor was far in excess of that performed for the city by contractors.

Former Chief Engineer (now Deputy Superintendent) of the Paving Division, James H. Sullivan, states that the employees in that division are much less efficient

than others in private employ; and that, in fact, contractors receive twice as much labor for each $2.25 expended as the city receives from the day labor force in the Paving Division.

Chief Engineer of the Sewer Division, Edgar S. Dorr, states that work done by the labor force of the department costs 25 to 50 per cent. more than it would cost the city if done by contract.

Deputy Superintendent of the Sewer Division, C. Barton Pratt, states that the force is far less efficient than labor in private employ, as shown by the fact that the cost of work performed by the department force ranges from 50 to 100 per cent. above the cost of similar work done by contract.

Deputy Superintendent of the Sanitary Division, George H. Foss, estimates the efficiency of the labor force in this division as about two-thirds of that of private contractors.

The present Superintendent of Streets, Guy C. Emerson, estimates that the average efficiency of the labor force of the several divisions of the Street Department is 25 per cent. less than that of private contractors.

The present Water Commissioner, William E. Hannan, states that the laborers in the Water Department perform about one-half as much work a day as a contractor's force, and that a contractor receives twice as much labor for the $2 he pays, as the city receives for the $2.25 it pays.

2. *By the Investigations of Experts.*

Mr. Samuel S. Whinery, an engineer employed by the former Finance Commission, estimates that the annual loss in the Paving Division and Street Cleaning Division in 1906–07 and 1907–08, due largely to inefficiency of labor, was $150,000 and $100,000, respectively, or $250,000 a year in these two divisions. (Finance Commission Report, Volume IV., pages 191, 324.)

Metcalf & Eddy estimated the annual loss in the

Sewer Department in 1906–07 and 1907–08 as $375,000, of which $194,000 a year, or more than one-half, was due to the excessive cost of work performed by the day labor force. (Finance Commission Report, Volume III., pages 855, 856.)

Mr. X. H. Goodnough, Engineer of the State Board of Health, who made an investigation of the Sanitary Department for the year 1907–08 at the request of the former Finance Commission, estimated that the city could save $150,000 a year, or nearly one-fifth of the cost of maintaining the department, if the system of having part of the work performed by day labor and part by contract were abandoned and the entire work performed by contract. (Finance Commission Report, Volume II., page 151.)

Metcalf & Eddy estimated the annual loss in the Water Department in 1906–07 and 1907–08 as $150,000 a year, of which $130,000 a year was on salaries and wages and due to inefficiency. (Finance Commission Report, Volume III., page 222.)

3. *By the Excessive Cost of Boston Service as Compared with other Cities.*

Metcalf & Eddy made a study of the comparative day labor cost, per foot, of laying 12-inch sewer pipe in a trench 10 feet deep, the wages and hours of service being reduced to a common basis. The results are shown in the following table (Finance Commission Report, Volume III., page 717):

Lowell	$2 96	Quincy	$1 44
Lawrence	2 27	Fitchburg	1 36
Cambridge	2 01	Brockton	1 34
Everett	1 87	Medford	1 32
New Bedford	1 64	Haverhill	1 13
Worcester	1 63		
Newton	1 51	Average	$1 79
Boston	$3 50		

Metcalf & Eddy's investigations showed that the day labor cost per foot of laying water pipe in a 6-foot trench

was about 69 per cent. greater in Boston than in other Massachusetts cities. The actual cost in Boston was 96.1 cents. The relative costs, on a common basis of hours and wages, is shown by the following table (Finance Commission Report, Volume III., page 128):

	Cost.	Average January 1, 1905, to July 1, 1907.
Worcester	48.9 cents	1907
Cambridge	47.3 cents	1905
Lowell	47.1 cents	1907
Somerville	42.5 cents	1906
Newton	42.4 cents	1906–07
New Bedford	33.3 cents	1907
Chelsea	30.1 cents	1906
Average	41.7 cents	
Boston	70.5 cents	

The cost of hydrant maintenance in winter was shown to be from 14 cents to $1.44 more per hydrant in Boston than in other cities, the excess ranging from 6.8 per cent. to 132 per cent.

Cost per hydrant from November 15, 1906, to March 15, 1907 (Finance Commission Report, Volume III., page 86):

Boston	$2 53	Worcester	$1 28
Cambridge	2 39	Brookline	1 09
Chelsea	1 47		

4. *By the Comparative Cost of Day Labor and Contract Work.*

A single illustration will be sufficient. In speaking of two jobs, one for the Metropolitan Water and Sewerage Board and the other for the City of Boston, the former Finance Commission said (Volume I., page 271):

"Calculating both jobs, *i. e.*, the one done by contract for the Metropolitan works and that done by the city by day labor, upon the same basis of pay, the metropolitan work cost $3.13 per one thousand bricks laid, while the city work cost on various jobs at the minimum $9.48, and from that to as high as $18.34 per one thousand bricks laid. This is in all instances simply the mason cost, excluding the pay of mortar mixers and tenders. The excessive cost is further shown by the fact that on one contract job performed for the city the cost to the contractor on the same basis was only $2.98 per thousand bricks."

Every municipal engineer and every scientific journal admits that the cost of labor directly employed by American cities is far in excess of that which such cities would have to pay under contract.

5. *By the Tendency Towards Decreased Efficiency.*

In Volume III. of the Finance Commission Reports, page 48, Metcalf & Eddy, in speaking of the declining efficiency of the pipe-laying force in the Boston Water Department, said:

"After due allowance for the reduction in hours of employment and increase in wages there has been a decrease in efficiency of labor amounting to 50 per cent. in the past thirteen years."

A chart prepared by the city engineer of Boston shows that from 1878 to July 1, 1907, the labor cost of pipe-laying, per linear foot, quadrupled, *i. e.*, that an eight-hour day at $2 in 1907 (with a Saturday half holiday) yielded about one-fourth the results of a ten-hour day (with no half holiday) at $1.75 in 1878. (Finance Commission Report, Volume I., pages 270, 271.)

The following table shows the amount of pipe laid at a labor cost of $1 in various periods (Finance Commission Report, Volume III., page 123):

1873, about 4½ feet.	1900, about 1.9 feet.
1880–90, about 2.7 feet.	1907, about 1½ feet.
1896, about 2½ feet.	

Further analysis shows that, reduced to a uniform basis of hours and wages, the cost per linear foot of laying water pipe increased from 25.5 cents in 1878 to 59.4 cents in 1907,* or about two and one-third times. (Finance Commission Report, Volume III., pages 9, 118.)

From the foregoing statement of facts it appears that the proposition for an increase of wages, if made, should be stated as follows: Is it consistent with the financial interests of the city to effect a general increase of more than 11 per cent. in the wages of the city's labor force applicable alike to the efficient, the comparatively inefficient and the almost totally inefficient, notwithstanding the fact that the force, as a whole, now receives 12½ per cent. more wages and performs at least 33⅓ per cent. less work than similar labor in private employment? The mere statement of the proposition would seem to show its injustice to the tax payers of an already overtaxed community. It may be urged that the rise in the cost of living makes the increase necessary. If this be true, it is true of all city employees. Yet a proportionate increase in compensation to all city employees would be out of the question as it would result in a tax rate that would seriously check the commercial and industrial growth of the entire city and labor itself would ultimately bear the greater part of the burden.

Moreover, rates of pay and conditions of service are very favorable to the labor force employed by the City of Boston as compared with those of other cities and of private contractors. A study made by Metcalf & Eddy in 1908 showed that of eighteen Massachusetts cities, for an eight-hour day, four paid their laborers less than $2, ten paid $2 and only four paid $2.25. None paid more. (Finance Commission Report, Volume III., page 1087.) In Brookline, Newton, Cambridge, and Somerville $2 a day is the rate now paid. In Baltimore, Chicago, New York, Philadelphia and St. Louis, the per diem rates for unskilled city laborers are $1.66, $2, $2, $1.75 and $1.50, respectively.

* Up to July 1.

A study made by Metcalf & Eddy of the wages paid to laborers by thirty-six local contractors in the years 1907 and 1908 showed that the average pay was below 25 cents an hour. (Finance Commission Report, Volume III., page 1085.) None of the laborers employed by these private contractors were paid for legal holidays, and, therefore, not even those who received the highest wages obtained as much as the city laborers received for actual working time, namely, $2.52 a day, or 31½ cents an hour, including Saturday half holidays and legal holidays. The prevailing rate paid to laborers in private employ in and about the City of Boston is now $2, and none are carried through the winter by their employers unless there is work for them, whereas, the city laborers, are usually employed throughout the year, though at certain seasons there is little work to be done. There is little in a situation in which the wage of a city laborer is considerably higher than that of a laborer in private employ who performs much more work but who lacks the political influence necessary to get on the city pay roll.

It is maintained by some persons that notwithstanding the inefficiency of city labor, and the loss which the excessive pay rolls cause, no reduction should be made in the number or compensation of city employees. Those who take this position deny that a municipal corporation should perform its work in the same way as the private corporation, as they claim the latter exists merely for the purpose of making money under a system of competition, while the former exists for the purpose of bettering the condition of all its members and is free from the presence of competition. Admitting that municipal and private corporations are not in every respect alike, and that a city must consider certain factors which a private corporation can ignore, the commission calls attention to the fact that cities are subject to competition and that Boston would undoubtedly have attracted more industrial and com-

mercial enterprises if its taxes, due largely to excessive pay rolls, had not been so high.

Moreover, the money wasted on superfluous employees benefits only a small portion of the community for which the entire community is taxed. If the money so wasted were wisely expended it would bring far more good to a far greater number of equally deserving citizens.

Recommendations.

The commission believes that great improvements in administration can be made by the adoption of the following methods:

1. By eliminating the superfluous employees.
2. By reducing salaries of subordinates to approximately the scale prevailing in private employment.
3. By procuring for the heads of departments men of greater ability and longer experience than have heretofore been required even though it becomes necessary to provide much more compensation than is given at present.
4. By establishing a merit system in all the departments, under which the merits and defects of employees shall be noted and recorded, and by making promotions from within the ranks whenever practicable, and in such cases only after just consideration of the merits of the prospective employees.

Respectfully submitted,

The Finance Commission,
by John A. Sullivan,
Chairman.

COMMUNICATION TO THE MAYOR AND CITY COUNCIL IN RELATION TO THE NEED OF REORGANIZATION AND OF IMPROVED METHODS IN THE SOLDIERS' RELIEF DEPARTMENT.

BOSTON, February 26, 1910.

To the Honorable the Mayor and City Council:

GENTLEMEN,— The Soldiers' Relief Departments of the cities and towns of Massachusetts act, under various statutes, as agents of the Commonwealth in dispensing to those who served in the Civil or the Spanish War "State Aid," "Military Aid" and "Soldiers' Relief," all these forms of assistance being supplementary to the pensions granted by the United States government. The Commonwealth, under chapter 468, section 6, Acts of 1909, pays state aid in sums not exceeding $6 a month to men, or $4 a month to women, and no more than $8 to or for all the dependent relatives of any one soldier or sailor in any one month. Under chapter 468, sections 9 to 14, Acts of 1909, each city and town shares with the Commonwealth in giving military aid in cases where the United States pension and state aid combined would be insufficient for support, though an applicant cannot, at the same time, receive both military and state aid. If military aid is granted the state aid ceases. The Soldiers' Relief Department, as maintained by the City of Boston, makes all these disbursements both for itself and the Commonwealth. The latter not only reimburses the city for its share of expenditure, but also for money expended for burying indigent soldiers, their wives, widows or dependent mothers. Under chapter 79, sections 18 and 19 of the Revised Laws, the city pays entirely for soldiers' relief which, like military aid, is supplementary to the other forms of public relief. While pensions and state aid are limited by regular schedules, there are no

limitations as to either military aid or soldiers' relief. The purpose of soldiers' relief, as declared at the outset, was to prevent dependence of veterans of the Civil War and their widows on the almshouse or on the Overseers of the Poor.

The department consists of a commissioner, salary $3,500; a male clerk, salary $1,500; a male settlement clerk and visitor, salary $1,500; and the following women: a chief clerk, salary $1,300; four clerks and visitors, salary $1,100 each; a clerk, salary $800; a "matron" at $600, whose duties are those usually performed by an office boy; and a stenographer with a salary of $800. Total salaries, $14,400 a year.

Applications for state aid, and the recommendations thereon of the Soldiers' Relief Commissioner, are passed upon by the State Aid Commissioner. Applications for soldiers' relief are similarly passed upon by a committee of the Boston City Council, formerly by a committee of the Boston Board of Aldermen. Applications for military aid are passed upon by the State Aid Commissioner and the Soldiers' Relief Commissioner, acting concurrently.

In the eight years and eleven months since the present commissioner took office the department has spent or disbursed over $2,000,000 of the money of the Commonwealth and of the city.

Expenses and disbursements of the department during the year 1901–02, when he took charge, were as follows: $234,296.89; reimbursed by the state, $146,619.69; net cost to the city, $87,677.20. In subsequent years the expenses and disbursements have been as follows:

Years.	Totals.	Reimbursed by State.	Net Cost to the City.
1902–03	$239,077 23	$142,590 79	$96,948 44
1903–04	245,853 24	140,405 72	105,447 52
1904–05	243,757 71	138,229 37	105,528 34
1905–06	248,941 94	134,947 18	113,994 76
1906–07	252,760 76	133,118 33	119,642 43
1907–08	254,184 10	133,042 28	121,141 82
1908–09	247,659 70	130,259 32	117,400 38
1909–10	236,297 49	*123,398 31	*112,899 18

* Approximately.

The Finance Commission is in accord with the general policy of the Commonwealth and the city in undertaking to assist needy veterans. The criticism of the Soldiers' Relief Department, which the commission feels compelled to make, is directed entirely against the manner in which the benefactions of a generous and grateful community have been distributed.

In the judgment of the commission this department has been one of the most grossly mismanaged departments examined by either this or the former Finance Commission. The simplest forms of preliminary investigation have been neglected. After relief has been granted, visits to applicants have been rare and unintelligent. The records are in confusion. The force has been inefficient. The annual reports have been misleading. The results have been violation of the law, great waste of public money and demoralization among many recipients of the relief.

A subcommittee of the former Finance Commission conducted a preliminary investigation of this department so near the end of its term of service that it was unable to report on the subject. Nevertheless, as a result of recommendations then made to the commissioner in charge of the department, certain improvements have been introduced during the past year. More frequent visits have been made to the recipients of the relief, better records of visits have been kept, and more economical methods have been adopted in preparing monthly relief pay rolls. During the past year $11,362.21 less was expended and disbursed than in the previous year through discontinuance of relief, with a tendency manifest toward further reduction.

While this commission has had to take cases at random and has had time to examine only a small fraction of those on file, the characteristics in all those examined are so similar as to convince it that they are typical, and that every record would be found on investigation to show serious incompetence.

The Neglect of Preliminary Investigation.

Though the commissioner states that it is a rule of the office that applicants be visited before relief is granted he could offer no convincing evidence that this rule was generally put into effect until after the investigation in December, 1908, by the subcommittee of the former Finance Commission. Before that time applicants' statements about themselves were taken as final. As a result the department has been seriously misinformed. For example, each record examined by the commission has described the applicant's habits as either "temperate" or "good," or the space under "habits" has been left blank. No such uniformity of good habits in fact exists.

Typical cases of failure to make a suitable preliminary investigation are Nos. 18,568, 7,220, 12,512 and 805.

Case No. 18,568.— Woman admitted in application ownership of house worth $2,000 and $50 in bank. The slightest investigation would have shown that her tax bill was $68.80, and that her house was thus worth over twice as much as she had represented. Eventually a stranger volunteered information that she was worth $20,000. Thereupon relief was stopped.

Case No. 7,220.— Third wife of a sailor who died February 7, 1907. By husband's will all his property except $200 was left to her; copy filed among department's records. Six days after husband's death she was granted $26 soldiers' relief and $4 state aid. The commissioner had recommended $16 soldiers' relief. The committee of the Board of Aldermen added the other $10. A member of this committee became one of the appraisers and thus found two months later that she had personal property amounting to $5,231.17. Nevertheless, the aid still continues. The testimony of the commissioner is illuminating as to this case:

Q. Why was it raised to $26?

A. Well, I can only answer that by saying that the husband had a friend on the committee, probably.

Case No. 12,512.— Woman claimed to have been married to a soldier in New York and on the strength of this has been receiving relief since 1907. Investigations of Finance Commission show that there is no record of her marriage in New York and the United States government has refused to grant her a pension for lack of proof of such a marriage.

Case No. 805.— Woman's husband enlisted in Civil War under false name and was dishonorably discharged. Records of dishonorable discharge were not availed of. Woman married another man while husband was alive and not divorced. Commissioner could not discover from his records the history of this case. Aid to this doubly disqualified woman has been continuous from the time when he took office in 1901 until May, 1907, when the facts which he should have ascertained through his visitors were disclosed to him from an outside source.

Failure to Visit.

In 1907 the four women clerks and visitors made only eight visits in the entire year; practically a complete breakdown of the system so far as they were concerned.* At other times the records indicate spasms of visiting activity so extraordinary that the visits, if really made, must have been ineffective. In the six days, May 21 to 26, 1906, inclusive, a woman visitor made 108 visits, an average of 18 a day, while the records state that another made 30 visits in one day and 42 in another. The commissioner states that he does not think that more than 30 visits were made by a single visitor in one day. Such flying visits could not have included any real investigation.

Typical cases resulting from the failure to visit are Nos. 15,497, 16,354, 17,388, 14,568, 4,629 and 3,909.

Case No. 15,497.— Habitual drunkard who had applied for relief in 1897, and before the relief was

* In this year the settlement clerk and visitor made 299 visits, but mostly to ascertain the legal status of the applicants.

granted had been pronounced by the investigator addicted to liquor, and not likely to make judicious use of money. Report states that he had a comfortable home with his wife, who was paying $65 a month rent, and had three children, all grown and self-supporting. Notwithstanding that these facts were in the possession of the department, not only was the relief granted him, but from 1897 to 1908 no visits were made to him. In 1908 two visits disclosed his drunken state of life. No action was taken on these reports until September, 1908. On the eighth day of that month the man's son asked that the aid be stopped on account of his father's drinking habits, and renewed this appeal earnestly on the tenth by a written statement, to the effect that the father's actions had become unbearable on account of drunkenness; that he was intoxicated two-thirds of the time, and that he had been put out of bar-rooms for throwing bottles at the bartenders. Then at last the relief was cut off. The record of the previous day states that the man's pension had been raised from $15 to $30 a month through the influence of the congressman from his district.

Case No. 16,534.— Man earning wages (and therefore ineligible) applied in May, 1907, and received $8 a month soldiers' relief in addition to $12 United States pension. Under "habits" the record is "temperate." He was visited in May, 1909, and the following is the record: "Mr.—— not living at above address. Saw landlord, Mr.——, who said that he was obliged to put Mr.—— out last week. Rented two rooms and lived here about seven months. Drank very hard; took fifty quart whiskey bottles out of his room; was a man of bad character; was employed as steam fitter at navy yard, earning $3.50 a day." Aid was then at last stopped.

Case No. 17,388.— Man has been receiving relief since 1902. Lives in house variously reported in the records to be worth $2,400, $2,500 and $3,000, mortgaged for $2,000. Though house is much too large for him

no part appears to have been rented since 1902. Records state that interest on mortgage is paid on money received from estate of wife's uncle, yet no effort appears to have been made to discover the nature and extent of this fund.

Case No. 14,568.— Man applied and received relief in July, 1902, and later died. House then reported to be mortgaged for $700. Widow received relief until December, 1909. On March 23, 1908, the visitor reported both that woman had no money or visible means of support, and that she had $1,000 in the bank and that her husband had left insurance of $2,000. For nearly six years no curiosity as to the resources of this family seems to have been aroused. On the day when the commissioner testified before this commission (December 3, 1909, nearly seven and one-half years after application was granted) he recommended that the relief be discontinued.

Even greater negligence has been shown in giving relief to those who at the same time have been on the city's regular pay rolls. Instances are Nos. 4,639 and 3,909. Each of these received $2.25 a day from the Street Department, while also securing relief from the Soldiers' Relief Department on the plea of having no means of self-support. One of these beneficiaries in the Street Department had maintained to the Soldiers' Relief Department in 1901, 1902 and 1906 that his health was very bad and he could do no work. Yet in August, 1906, he got employment in the Sanitary Division, his age then being 69, and he continued to receive his wages there, and to receive also his state aid for nearly three years unvisited. The comparative alertness of the department last year discovered him. The other city employee was not visited from December, 1902 to March, 1909, and no date of his securing city employment is given in the records. In 1902 the man's house was valued at $3,000 and one record of that date states that there were on it four mortgages aggregating $3,600. Another record alongside of the first of the

same date shows that there were only two mortgages aggregating $1,800,— an instance of the prevailing confusion.

The commissioner admits that political influences have at times induced him to give precedents to certain applicants.

The commissioner has sought to excuse the failure to make proper visits, *first,* on the ground of his having an inadequate force; *second,* because of the preparation of a new card index. As for the force, he has never asked for an addition to it, and the present force, taken as a whole, has appeared to the commission insufficiently occupied. As for the card index, an expert employed by this commission reported that a single clerk should have been able under the most favorable conditions to perform the task in three months. This catalogue was not begun until May, 1907, and cannot excuse only eight visits by the four women clerks and visitors in the whole of that year. It also does not excuse the fact that families have gone for ten years without a visit from the department. Some idea of what should have been done earlier may be deduced from the improvement this year under the stimulus of the former Finance Commission's investigation. Disbursements have been cut down nearly $1,000 a month, 2,556 visits have been made and beneficiaries have been reduced 552.

The Neglected Records.

The records which should contain the facts about the beneficiaries are in chaotic condition. The original applications, some stray memoranda, and a few entries on such portions of the paper as may present a blank space, comprise most of these records. Their condition is such that they cannot have been seriously used. The testimony of the commissioner indicates that he consults the card index for such information as he desires, and in his report of 1908 he described these meager cards, which present only a few figures, as "embracing the history of beneficiaries." Some of the

inconsistencies which appear in the records have been incidentally noted above. Other instances are the following:

Case No. 18,832 is that of a woman reported in the records of the department as sixty-four years old in 1908 and fifty-two years in 1909.

Case No. 17,776 states that a child who was eight years old in 1904 was married before 1908.

Case No. 11,461 states that a woman was fifty-eight years old in one year and seventy-five the next.

Case No. 10,067.— Woman claimed in 1898 to have shattered nerves through care of husband who was reported to have been insane five weeks before his death. Ten years later woman's nerves said to be still shattered from the same cause, and husband's insanity was reported to have been of five year's duration. A girl in the family who ceased work immediately on receipt of the relief by her mother was reported to be seventeen and twenty-five years old at the same time.

Inefficiency of the Force.

The inefficiency of the force has been demonstrated by its inability to cope with the question of beneficiaries who are insured for the benefit of others, its failure to co-operate with the well-to-do offspring of beneficiaries or to induce them to bear part of the burden, and by the idleness in the office.

When beneficiaries are insured for the benefit of others, either the premiums are paid from the relief or by persons who should be equally interested to participate in the support of the beneficiaries.

Not a record has been found which shows that any serious effort has been made to find out whether grown sons and daughters, not living at home, were able to help the veteran, much less to induce them to aid. The commissioner's own testimony practically admits this. In such cases the state's bounty is diverted in effect to the children, and helps them to evade the care of their parents.

Cases were also found in which young people were living in idleness with and on the beneficiaries. The instances of sons or daughters who had been at work up to the time when the relief was received and then stopped seem to be numerous.

With the possible exception of the settlement clerk and visitor the men in the department do little work. The women do more. But through faulty organization, the same women, highly paid, are both clerks doing elementary copying and visitors with hundreds of families largely dependent on them, and with hundreds of thousands of dollars at stake.

The commission has sought in vain to find any cases of relief, once given, having been reduced as a result of intelligent visiting until after the investigations of the former Finance Commission in December, 1908. If any such reductions have taken place, neither the commissioner nor his subordinates have been able to point them out.

The part hitherto played by the aldermen and their subcommittees may be deduced from the following testimony of the commissioner:

Q. Don't they, in most cases, vote to give relief where you recommend it to be done?

A. Yes, in most cases.

Q. Has there been a single case in which you have recommended relief and have been given nothing?

A. No, I think not one. There has been one case that we know of where they cut down the amount recommended.

Q. What examination of the facts does the Committee on Soldiers' Relief make?

A. Practically none.

Q. And the Board of Aldermen?

A. Absolutely none. They take the report of the committee.

Misleading Annual Reports.

It should be reiterated that the foregoing criticisms are not directed against the policy of the state and city in affording relief to needy veterans. They are directed

entirely at the inefficient manner in which this policy has been carried out. The question arises as to how the department could have been allowed to lapse into such a state of incompetence. While the laws governing soldiers' relief are less exacting than those governing state and military aid, the commissioner has stated that he is as careful in dispensing one kind of relief as another. In fact, he has been extremely careless as to both. The laws are explicit and mostly sound. The fundamental trouble with the department lies in neglect. The public has not questioned the department's acts, under the assumption that as its one mission is to do good, it must be doing it. The State Aid Commissioner says that his responsibility ceases after he has determined that an application may legally be granted, and that payment to those who no longer need relief is due to neglect on the part of the Soldiers' Relief Department. Nor can the committee of the City Council, changing from year to year, be expected to oversee intelligently a department of this kind.

The chief reason, however, why the public has failed to appreciate the true condition of the department is the misleading character of the annual reports. In these reports soldiers' relief is described as "far reaching in its humane mission" and "a strong incentive to good citizenship." The committee of the Board of Aldermen is complimented as having dispensed the relief in "such a manner as to conduce to the greatest good of the greatest numbers." The report for 1905–06 stated: "All the time that could be spared from the clerical duties of this office by our officials has been devoted to such service, with the result that 717 visits have been made during the year, and, in consequence of the information gained thereby, a substantial saving has been made to the city by reason of the improved financial condition of the parties visited rendering assistance no longer necessary." Likewise, the report for 1906–07 stated: "Every hour that could be spared by the officials

from their clerical duties has been given to such service, with the gratifying result of 1,015 visits during the year." Again, the report for 1907–08 stated: "The officials of this department are required to visit beneficiaries as often as is practicable, in order to keep informed of any changes in their financial condition that would render further assistance unnecessary. Only 436 of such visits were made during the past year, owing to the introduction of the new card index, embracing the history of and payments to all beneficiaries now on the department pay roll. In making this index great labor and much time has been and will be consumed." Then follows the statement that "as a result of the visits a number have been dropped from the pay roll, it being found that they were no longer in need of assistance."

This picture is clearly not in accordance with the facts.

On the one hand, it must be true that many of the recipients are excellent people, in real need, to whom the community owes much. Such persons are entitled to watchful and enlightened care. On the other hand, the investigations of this commission have shown a widespread nurturing of deceitfulness, imposition, irresponsibility, idleness, drunkenness. The worst effect has been upon the younger generation, for which the relief was not intended.

The commission does not question the integrity of the commissioner.

The commission recommends:

1. That the Governor consider the advisability of recommending that the State Aid Commissioner undertake more supervision of the disbursement of these moneys in which the Commonwealth is directly interested.

2. That the General Court enact section 11 of House Bill No. 10, presented by this commission, substituting a board of unpaid trustees for a committee of the City Council as the body to pass on relief and giving them general powers of supervision.

3. That the department be thoroughly reorganized as to personnel and methods, and that there be appointed as head of the department some person professionally trained in the distribution of relief.

4. That, under this head, there be appointed some person professionally trained in the keeping of relief records.

5. That the present office of male clerk be abolished.

6. That clerical work and visiting be absolutely separated.

7. That the whole office force be adjusted to the amount and kind of work to be performed.

Respectfully submitted,

THE FINANCE COMMISSION,
by JOHN F. MOORS,
Acting Chairman.

COMMUNICATION TO THE LEGISLATIVE COMMITTEE ON CITIES IN RELATION TO LEGISLATION FOR ADDITIONAL ELEMENTARY SCHOOL ACCOMMODATIONS — HOUSE BILL NO. 441.

BOSTON, April 1, 1910.

To the Honorable the Committee on Cities:

GENTLEMEN,— Your Honorable Committee has under consideration House Bill No. 441, which authorizes the City of Boston to incur additional indebtedness for the purpose of constructing and furnishing additional elementary school accommodations, and acquiring land as sites therefor. The bill provides, in effect, that the city shall be given authority to issue within the debt limit bonds of the city to the amount deemed necessary by the School Committee, but not exceeding $1,000,000 for the year 1910, $1,000,000 in the year 1911 and $500,000 in the year 1912, a total of $2,500,000 in three years. The commission is informed that since the introduction of the bill the Mayor of the city and the chairman of the School Committee have agreed that the Legislature shall be requested to authorize only $1,500,000 of bonds, $500,000 to be issued in the present year, and the same amount in each of the two years next succeeding. If this authority is granted the School Committee will have available during the next three years, for the purpose in question, $3,000,000 of borrowed money,— $1,500,000 as the proceeds of bonds issued under this act, and $1,500,000 issued under section 2 of chapter 450 of the Acts of 1907, which permits the borrowing of $500,000 a year. There would also be available for this purpose about $520,000 a year which could be raised by taxes if the School Committee should make use of the provisions of section 1 of chapter 448

of the Acts of 1901 and succeeding acts, which authorize the appropriation of 40 cents on every thousand dollars of the valuation on which the appropriations of the City Council are based. Apparently, the School Committee does not intend to use this provision, but to depend entirely on loans for the additional funds needed.

In the opinion of the Finance Commission, the authority to incur additional indebtedness requested in House Bill No. 441, should not be granted. It appears that the School Committee intends to borrow $1,000,000 a year for three years for the purpose in question. The commission believes that only $500,000 a year should be borrowed, and that the remainder should be met from taxes, as provided in chapter 448 of the Acts of 1901.

A brief history of the loans issued for land and buildings for school purposes since 1895, may be of service to your Honorable Committee. By chapter 408 of the Acts of 1895 the authority of the School Committee to provide for the erection of new buildings was enlarged, $500,000 was authorized to be borrowed in the year 1895, outside the debt limit, and loans within the debt limit were authorized for $500,000 in 1896, and $400,000 in each of the years 1897, 1898 and 1899. The need of new high schools was recognized by chapter 442 of the Acts of 1897, which authorized increases in the loans of 1897 and 1898 from $400,000 to $650,000 each, and provided that not less than $500,000 of the amounts issued in these two years should be used for the erection and furnishing of certain high school buildings. Chapter 149 of the Acts of 1898 authorized additional loans within the debt limit of $300,000 in 1899, $300,000 in 1900, and $250,000 in 1901, for the purpose of building and furnishing high and Latin schools and of providing the necessary land. Chapter 239 of the Acts of 1899 authorized a loan of $300,000 outside the debt limit for the Normal School Building, of which only $5,000 was used, however, and the act was later repealed by section 8, chapter 473 of the Acts of 1901. Thus,

under these various statutes, in five years, loans aggregating $3,850,000 were authorized for the purpose of providing lands, buildings and furnishings of schools. These loans were intended to supply the deficiencies of earlier years caused by the neglect of the city prior to 1895 to provide adequately for the annual increase in the number of pupils.

By 1901 it became apparent that the erection of new school buildings in a growing city is not an extraordinary but a regularly recurrent annual expense. From computations then made it was estimated that the annual increase of the school population was about 2,500, and the amount necessary for new accommodations was $500,000. It was then recognized that an attempt to meet these recurrent needs by loans would, if successful, result only in shifting the burden of each year upon succeeding years, with the added cost of the interest on the loans. It was then seen that the annual tax levied for sinking fund and interest requirements on school loans would be as large as the amount necessary to meet the annual increase in school needs caused by the growth of school population. Accordingly, in 1901, by chapter 448, it was provided that out of the money which the School Committee was authorized to appropriate to be met from taxes, 40 cents on each thousand dollars of the valuation "shall be appropriated solely for new school buildings, lands, yards and furnishings." . . . In order that some buildings then in process of erection should be completed the School Committee was authorized by chapter 288 of the Acts of 1901 to borrow $300,000 within the debt limit; and in order to enable the School Committee to provide for new land and buildings out of the 40 cent provision without the aid of further loans after the year 1904, it was provided by chapter 473 of the Acts of 1901 that $1,000,000 annually could be borrowed within the debt limit for the current year and each of the three years next succeeding. It was confidently expected that after

the year 1904 the appropriation of 40 cents on each thousand to be met from taxes would be ample for future school needs, and that further loans would be unnecessary.

The School Committee in 1902 appropriated $446,000 out of the 40 cents provision for the construction and furnishing of new school buildings, the taking of land and the preparation of school yards, but the appropriation was vetoed by the Mayor, and it failed to pass over the veto. A new appropriation of $90,000 for this purpose was made by the School Committee and approved by the Mayor. Attempts have since been made to utilize the 40 cents provision, but all have failed, and the $90,000 above referred to was the only money appropriated for this purpose to be met from taxes since the passage of the statute in 1901.

As a result the system of loans was re-established. In 1902, by chapter 386 of the Acts of that year, the amounts authorized by chapter 473 of the Acts of 1901 to be borrowed in each of the years 1902, 1903, and 1904 were raised from $1,000,000 to $1,500,000. In 1905 a further loan of $1,500,000 was authorized. In 1906 no loans were authorized and no appropriations for this purpose were made, with the result that the needs of that year were ignored. In 1907 the authority for loans having been exhausted, and the growth of the school population continuing, the School Committee, instead of resorting to the 40 cents provision made application to the Legislature for the right to borrow perpetually, and by section 2 of chapter 450 of the Acts of that year loans of $1,000,000 in each of the years 1907 and 1908, and for $500,000 in every year thereafter, were authorized. At the present time, with the exception of the authority to borrow $600,000 for the new High School of Commerce and administration building, there is no authority to borrow money for land and buildings for schools except to the amount of $500,000 in each year, as provided in the Act of 1907 aforesaid.

The effect of the policy of providing for school accommodations out of borrowed money has been to

increase largely the city's debt and the annual interest charges. Since 1895 there has been appropriated from loans for schoolhouse sites and permanent improvements the sum of $14,087,109.02. In the same period the amounts appropriated from taxes were only $105,-603.52, or less than 1 per cent. of the amount appropriated from loans. The amounts appropriated for this purpose in the last fifteen years are shown in a table annexed hereto, marked A. In a table also annexed hereto, marked B, the school debt is shown to have increased from $120,000 in 1885 to $2,751,922.07 in 1895 and to $15,328,525 in 1910. In addition to this latter amount $500,000 was authorized in 1909 which has not yet been issued. Since 1895 $7,165,755 has been paid for interest and sinking fund charges for school loans, and the amount required to meet such charges for the present year will be $848,319. In fact the amounts now sought to be borrowed to provide land and buildings are not much greater than the interest and sinking fund charges on past loans for the same purposes.

The foregoing facts show that the policy of providing for school needs out of loans instead of taxes has been an exceedingly costly one for the city; and it cannot be too quickly abandoned. The money which should be used to provide buildings for the school children is used instead to pay interest on loans. Numerous excuses can be made for the practice in the past and for its continuance in the future, but it ought not to be necessary to argue that it is an unwise policy to borrow money to meet annually recurrent expenses. The sooner the city discards this policy the sooner it will be upon a sound financial basis.

The commission, therefore, recommends that the Legislature refuse the authority to borrow the additional money requested by the School Committee.

If, however, your Honorable Committee believes that it would be a hardship upon the taxpayers to require the payment in this year and next of the entire 40 cents provided by the Act of 1901, and that it might also

disarrange the present plans of the Mayor and City Council respecting appropriations, the commission suggests an alternative plan, but only as a temporary expedient, however. House Bill No. 441 could be amended so as to provide that in the years 1910, 1911 and 1912, 20, 30 and 40 cents, respectively, be appropriated for land and buildings to be met from taxes; that loans be authorized for $750,000 in 1910, $625,000 in 1911, and $500,000 in 1912, 1913 and 1914; and that the authority to borrow perpetually, provided by section 2 of chapter 450 of the Acts of 1907, be revoked. Under this plan the amounts available for the next five years would be as follows:

Years.	Taxes.	Loans.	Totals.
1910	$260,000	$750,000	$1,100,000
*1911	390,000	625,000	1,015,000
1912	520,000	500,000	1,020,000
1913	520,000	500,000	1,020,000
1914	520,000	500,000	1,020,000
1915 (and thereafter)	520,000	.....	520,000

* The amounts available from taxes in the years 1911 and thereafter will be larger than the amounts in the above table, as they have been based on the valuations of the present year, which of course will be increased from year to year.

Thus, in five years the city's school finances would be upon a sound basis. At the end of this period there should be no further recourse to loans except in the case of the destruction of school buildings by fire or of other extraordinary emergencies.

Under this plan the School Committee would have available for land and buildings in the next five years about $5,250,000, which is sufficient so far as the commission is informed to accomplish all the purposes which the School Committee has now in contemplation.

A draft of a bill embodying the suggestions of the commission is hereto annexed, marked C.

Respectfully submitted,

The Finance Commission,
by John A. Sullivan,
Chairman.

A.

Appropriations for Schoolhouses, Sites and Permanent Improvements in Schoolhouses 1895 to 1910. (Permanent Improvements Charged to Regular Appropriations not Included.)

Year.	From Taxes.	Sales of Property.	Loans.	Total.
1895–96	.....	.....	$611,500 00	$611,500 00
1896–97	.....	.....	800,000 00	800,000 00
1897–98	$2,572 58	.....	780,539 61	783,112 19
1898–99	.....	.....	686,000 00	686,000 00
1899–1900	.....	.....	809,069 41	809,069 41
1900–01	5,000 00	$623 79	300,000 00	305,623 79
1901–02	.....	12,460 50	1,550,000 00	1,562,460 50
1902–03	90,000 00	.....	1,500,000 00	1,590,000 00
1903–04	.....	14,068 40	1,500,000 00	1,514,068 40
1904–05	4,008 66	.....	1,500,000 00	1,504,008 66
1905–06	3,033 23	.....	1,500,000 00	1,503,033 23
1906–07	.....	3,025 00	.....	3,025 00
1907–08	.....	.....	1,000,000 00	1,000,000 00
1908–09	989 05	3,050 95	1,000,000 00	1,004,040 00
1909–10	.....	.....	550,000 00	550,000 00
Totals	$105,603 52	$33,228 64	$14,087,109 02	$14,225,741 18

B.

School Debt.

1885	$120,000 00	1900	$5,961,525 00
1890	494,897 07	1905	10,869,725 00
1895	2,751,922 07	1910	* 15,328,525 00

* In addition to this amount there is $500,000 authorized in 1909 but not yet issued.

C.

An Act to Provide for Additional Permanent Elementary School Accommodations in the City of Boston.

Be it enacted by the Senate and House of Representatives in General Court assembled, and by the authority of the same, as follows:

Section 1. For the purpose of meeting the expense of constructing, enlarging, or furnishing high and

elementary school buildings, and acquiring land as sites therefor in the city of Boston, including the enlarging or replacing of old schoolhouses by modern structures and the enlarging of present school yards, the city treasurer of the city of Boston shall issue and sell negotiable bonds of the city to the amount determined to be necessary by the school committee, but such amount shall not exceed seven hundred fifty thousand dollars in the year nineteen hundred and ten, six hundred twenty-five thousand dollars in the year nineteen hundred and eleven, and five hundred thousand dollars in each of the years nineteen hundred and twelve, nineteen hundred and thirteen and nineteen hundred and fourteen. The authority to borrow given by section two of chapter four hundred and fifty of the Acts of nineteen hundred and seven is hereby revoked.

SECT. 2. The school committee shall appropriate for the said purposes, within the tax limit, upon each one thousand dollars of the valuation on which the appropriations of the city council are based, not exceeding twenty cents in the financial year nineteen hundred and ten, not exceeding thirty cents in the financial year nineteen hundred and eleven, and not exceeding forty cents in the financial year nineteen hundred and twelve and in each financial year thereafter. The orders of the school committee determining the amount of said bonds which the city treasurer is to issue shall be presented to the mayor for his approval or disapproval, and the same proceedings shall be had in relation thereto as are now prescribed by law in regard to other orders of said school committee involving the expenditure of money. The proceeds of said bonds shall be expended in accordance with the provisions of this act and of chapter four hundred and seventy-three of the Acts of nineteen hundred and one, and of chapter four hundred and fifty of the Acts of nineteen hundred and

seven, and of any amendments thereto, and the board of schoolhouse commissioners of said city may, during the years nineteen hundred and ten and nineteen hundred and eleven, make contracts for the payment of the whole or any part of the amount to be issued under this act in a following year.

SECT. 3. This act shall take effect upon its passage.

COMMUNICATION TO THE MAYOR AND CITY COUNCIL IN RELATION TO THE CONTRACT FOR GAS LIGHTING BETWEEN THE CITY AND THE RISING SUN STREET LIGHTING COMPANY.

BOSTON, May 2, 1910.

To the Honorable the Mayor and City Council:

GENTLEMEN,— The Finance Commission respectfully calls the attention of the Mayor and City Council to certain facts in the street lighting situation.

The Rising Sun Street Lighting Company, which for twenty-two years has had contracts with the city for street lighting, or furnishing lighting equipment, is now providing gas, lamps, mantles, etc., for about 12,000 street lights, at the rate of $23.60 per lamp per year. The contract which terminated on September 15, 1909, has twice been extended; the first time to January 31, 1910; the second, to July 31, 1910. The latter extension was made in order to allow the city sufficient time to procure bids for a long term contract at lower prices than those now obtained. One-half of this extended time has already elapsed, but the city is no nearer equitable terms than it was in the beginning. Bids were solicited on March 19, 1910, but only one bid was received, namely, that of the Rising Sun Company at the old rate of $23.60 a year. Last year there were two bids, and three the year before, but, for some reason unknown to the commission, competition seems to have entirely disappeared in the present year.

The Superintendent of Streets has not awarded the contract on this bid of $23.60, and the commission believes it should not be awarded, as this price for a lamp with an upright burner, such as is furnished by the company, is excessive; and therefore the commission recommends that the Mayor and City Council take steps

immediately to prevent the city from being compelled to renew the contract with the company at the present rate. The willingness or unwillingness of the company to reduce its price should be ascertained at once. The negotiations should not be permitted to drift so as to leave the city near the time of the expiration of the existing contract without effective means of securing better terms than those now offered. Unless the position of the company is made known at once the city will be at a disadvantage in making a bargain, as the company owns the lanterns and can if it chooses deny their use to the city after July 31, 1910, when the existing contract expires. If the company takes this course some parts of the city may be left in darkness until new lanterns are substituted for those now in use.

If the Rising Sun Company is willing to reduce its price substantially, and also to have a provision in the contract for still further reduction in the event of the city deciding to use automatic lighting and extinguishing devices, a contract on such terms should be made; but, if the company is unwilling to make these concessions, the city should seek protection by other means. The Boston Consolidated Gas Company should be requested to furnish the service on the terms stated in its letter to the Superintendent of Streets, namely, at the rate of $20.51 per lamp per year.

The letter is as follows:

July 23, 1909.

GUY C. EMERSON, ESQ.,
Superintendent of Streets, Boston, Mass.:

DEAR SIR,— I desire to inform you that our company is willing to guarantee the city that the cost of street lighting with gas on a five-year contract, beginning February 1, 1910, shall not exceed $20.51 per lamp provided the city furnish the lamps and equipment. If a contractor cannot be secured to execute the contract at this price, or less, we will undertake the work ourselves.

Yours very truly,

E. N. WRIGHTINGTON, *Second Vice-President*
Boston Consolidated Gas Company.

If this contract is made with the gas company, and the city furnishes the lamps and equipment mentioned in the above letter, the cost, assuming the life of the lamp to be fifteen years, will be considerably below $23.60, the price now offered by the Rising Sun Company. The Superintendent of Streets, in a letter to the Mayor dated February 7, 1910, estimated that the gross cost of lighting with gas under such a contract would be $22.01 for a lamp with an inverted burner, and $21.33 for one with an upright burner. The annual saving to the city will be about $19,000 if the inverted burner is used, and about $27,000 if the upright burner is used. Thus, under a five-year contract, the city will save from $95,000 to $135,000.

The city has another resource which can be availed of if favorable terms cannot be obtained either from the Rising Sun Street Lighting Company or the gas company. It can extend the existing contract with the Edison Electric Illuminating Company, so as to provide for the installation of tungsten lamps which, under its contract, can be obtained at the rate of $22.31 per lamp per year. There are two objections, however, to the substitution of electric lamps for the entire 12,000 gas lamps. Serious consequences might result from giving the Edison Company, which now has a large street lighting contract, a practical monopoly of the city's business. There is also danger that storms would extinguish the electric lights on those parts of the city which are served by overhead wires. The contract with the Edison Company could, however, be safely extended so as to provide 5,000 electric lamps which could be served by underground wires, thus avoiding the danger from storms. In this event 7,000 gas lamps would be retained, and to this extent monopoly by the electric light company would be prevented. If the electric lighting contract is thus extended the city should begin at once to install its own gas-lighting equipment for the 7,000 lamps, so as to be independent of the Rising Sun Company and similar companies at the earliest possible moment.

The commission recommends:

1. That the bid of $23.60 of the Rising Sun Company be rejected.

2. That an appropriation of $175,000 to provide the necessary equipment for 12,000 lamps be made.

3. That the city avail itself of the offer of the Boston Consolidated Gas Company, contained in its letter of July 23, 1909, unless the Rising Sun Company makes a substantial reduction in its price.

4. That in the event of failure to procure favorable terms from either the Rising Sun Company or the Consolidated Gas Company, the city extend the contract with the Edison Company so as to provide for 5,000 tungsten lamps in parts of the city served by underground wires.

5. That any contract for gas lighting should contain a provision for a reduction in price in the event of the city deciding to use automatic lighting and extinguishing devices.

Respectfully submitted,

THE FINANCE COMMISSION,
by JOHN A. SULLIVAN,
Chairman.

COMMUNICATION TO THE MAYOR IN RELATION TO HOUSE BILL NO. 1624, WHICH WOULD AUTHORIZE THE CONSTRUCTION AND MAINTENANCE OF A PUBLIC BATH HOUSE ON THE MYSTIC RIVER IN SOMERVILLE.

BOSTON, May 26, 1910.

HON. JOHN F. FITZGERALD, *Mayor:*

SIR,—The Finance Commission respectfully calls Your Honor's attention to the danger of the passage of House Bill No. 1624, which authorizes the Metropolitan Park Commission to maintain a public bath house on the bank of the Mystic river in Somerville, near a bridge between the cities of Somerville and Medford.

Under the bill $25,000 is appropriated to be paid from the treasury of the Commonwealth out of the metropolitan parks maintenance fund, which is to be repaid to the Commonwealth by the cities and towns in the metropolitan district. If the bill is passed Boston will be called upon to pay about 62 per cent. of the cost for the land and building and the maintenance of the bath house.

The bill was opposed before the Committee on Metropolitan Affairs by a representative of the city Law Department, acting under Your Honor's instructions; and it was also opposed before the House Committee on Ways and Means by the chairman of the Metropolitan Park Commissioners, acting in pursuance of a vote of the Metropolitan Park Commission. The chairman of the Metropolitan Park Commission stated to the committee, among other things, that the project seemed to be one which would benefit a particular locality, but would not, to any great extent, benefit the people of the metropolitan park district generally. It is extremely unlikely that the citizens of Boston will receive any benefit whatever from the expenditure of money for this purpose, although they will be obliged to pay nearly two-thirds of the entire expense.

Notwithstanding the opposition of the official representative of the city, the Committee on Metropolitan Affairs reported the bill favorably, without dissenters, although seven of the fifteen members of that committee represent Boston districts and three of the seven are members of a political party which, at election time, makes a political issue of the increasing burdens on the taxpayers of the City of Boston due to metropolitan district improvements. The House Committee on Ways and Means reported that the bill ought not to pass—the Boston representatives on that committee voting against the bill, the four dissenters representing districts outside of Boston. The House, disregarding the protests of the Mayor of the City of Boston, the Metropolitan Park Commission and the House Committee on Ways and Means, passed the bill by a vote of one hundred and nineteen to seventy-eight, thirteen Boston representatives voting in the affirmative, eight of whom are members of the political party which, theoretically, at least, is opposed to the policy of making improvements in the metropolitan district at such great expense to the City of Boston.

The bill is now in order for consideration by the Senate Committee on Ways and Means, and the chairman of the Finance Commission has requested the chairman of the Committee on Ways and Means to give another hearing on the subject so as to permit the Mayor of the City of Boston and a representative of the Finance Commission to oppose the passage of the bill, and thereby to protect the financial interests of the city.

The commission respectfully suggests that your Honor, in person, or by a representative of the Law Department, attend the hearing and oppose the bill, as otherwise it is quite possible that it may be passed.

Respectfully submitted,

THE FINANCE COMMISSION,
by JOHN A. SULLIVAN,
Chairman.

COMMUNICATION TO THE GENERAL COURT IN RELATION TO THE BOSTON ELEVATED "HOLDING" BILL—SENATE BILL NO. 410.

BOSTON, June 4, 1910.

To the Honorable the Senate and House of Representatives in General Court Assembled:

The Finance Commission respectfully submits for the consideration of the Legislature the following statement respecting Senate Bill No. 410, entitled "An act to authorize the Boston Elevated Railway Company to purchase and hold the stocks and bonds of other street railway companies."

It appears that the Boston Elevated Railway Company presented to the Legislature in 1908 a bill which provided for the consolidation of the West End Street Railway and the Boston Elevated Railway Companies, and for the acquisition by the latter of stocks and bonds in other street railway companies. The Legislature authorized the consolidation of the West End Street Railway Company and the Boston Elevated Railway Company by chapter 551 of the Acts of 1908; but no authority was granted in that year to acquire securities of other companies, as requested in the bill introduced by the Boston Elevated Railway Company. The contemplated consolidation has not yet been effected. In 1909 the Legislature passed a resolve—chapter 85—requesting the Board of Railroad Commissioners and the Boston Transit Commission, sitting jointly, to investigate and report to the General Court, on or before the second Saturday of January, 1910, whether or not in their opinion it is advisable, expedient and in the public interest:

First.—To amend chapter five hundred and fifty-one of the acts of the year nineteen hundred and eight by providing

for a distribution of any of the assets of the West End Street Railway Company among its stockholders, or by changing the terms and conditions of the first and second preferred stock to be issued by the Boston Elevated Railway Company, and, if so, in what manner and to what extent;

Second.— To authorize the Boston Elevated Railway Company to acquire and hold the stock and securities of other street railway companies, elevated railroads or electric railroads, and, if so, under what conditions and limitations;

Third.— To authorize the Boston Elevated Railway Company to extend its elevated railroad from Sullivan square to the city of Medford, and, if so, under what conditions and limitations.

The Joint Board submitted its report to the Legislature under date of January 10, 1910. The Finance Commission is not concerned with the first and third of these questions. The Joint Board answered the second question by stating that it would be advisable to authorize the Boston Elevated Railway Company to acquire and hold stocks and bonds of other street railway companies, under certain conditions enumerated in its report. (Senate Document 22, pages 14–16.) The committee on street railways received from the counsel of the Boston Elevated Railway Company a draft of a bill intended to embody the recommendations of the Joint Board. This draft was submitted by the committee to the chairmen of the railroad and transit commissions, with a request to draft a bill for the committee which should provide for the acquisition by the Boston Elevated Railway Company of the stocks and bonds of other street railway companies, subject to the limitations recommended by the Joint Board, and which should also contain a provision suggested by the Corporation Counsel of the City of Boston respecting the extension of the existing leases of the East Boston and the Washington Street tunnels, and the subway, and the fixing of the rentals thereof. The two chairmen made the draft as requested, and submitted the same to the committee on street railways, but the wisdom of pro-

viding in the bill for the extension of the existing leases and the fixing of the rentals was not considered by the transit commission or the railroad commission, and no report from either commission was made to the Legislature upon this important question. The bill reported by the street railway company, however, not only provides for the acquisition and the holding of the stocks and bonds of other street railway companies by the Boston Elevated Street Railway Company, which subject was fully considered by the Joint Board, but it also provides for the extension of the leases of the subway, the East Boston and the Washington Street Tunnels, respectively, from the dates of the expirations, namely, September 1, 1917, June 10, 1922, and November 30, 1933, to the dates when the bonds issued by the city to pay for the construction shall become due, namely, to 1942, 1947 and 1949, respectively.

From the foregoing record it is apparent that neither the Transit Commission nor the Railroad Commissioners, the two bodies most competent to consider the questions involved in the pending bill, has passed upon the important questions of extending the existing leases for long periods of time, of fixing the rentals so far in advance, or of providing that the new leases shall expire upon the same date.

In the opinion of the Finance Commission the proper decision of these three questions is of such importance to the City of Boston that they should receive independent consideration by these two boards before the Legislature is called upon to act.

The suggestion that a provision for the extension of the leases should be incorporated in the bill was first made to the Committee on Street Railways by the Corporation Counsel of the City of Boston at the hearing on March 29, 1910, and there was only one more hearing, namely, on April 5, 1910. In the six days between the dates of these hearings the public did not have sufficient opportunity to consider and discuss this unexpected amendment of the original bill. The Finance Com-

mission believes that these important questions should not be decided in the closing days of the legislative session.

The counsel of the Boston Elevated Railway Company has stated to the Finance Commission that he would prefer the passage of the pending bill without sections 8 and 9, which provide for the extension of the leases, the fixing of the rentals and the acceptance of the bill by the company and the city. The Corporation Counsel of the City of Boston has stated that he would oppose the passage of the bill if sections 8 and 9 were eliminated, as he believes that the question of extending the leases and fixing the rentals should be determined before the Boston Elevated Railway Company is given the opportunity to acquire the stocks and bonds of other street railway companies, as he fears that such acquisition would result in the absence of competition for the leases of the tunnels and subway, and that the city, as a result, would be forced to accept the terms offered by the Boston Elevated Railway Company for the new leases.

The Finance Commission does not believe that the opinion of the Corporation Counsel respecting the absence of competition and its consequences is conclusive. On the other hand, it believes that it would be unwise to pass a bill without provisions for the renewal of the leases and the fixing of the rentals until the questions involved in the opinion of the Corporation Counsel shall have been fully considered by the transit commissioners and the Board of Railroad Commissioners and the public.

The Finance Commission believes that no important interest will be jeopardized by the postponement of legislation for another year. The Boston Elevated Railway Company would like to receive this year legislative authority to purchase the stocks and bonds of other street railway companies, as such stocks and bonds may possibly, during the present year, be secured by the company on advantageous terms. This is an entirely legitimate desire on the part of the Boston

Elevated Railway Company, but the granting of such authority does not seem to the Finance Commission to be of sufficient advantage to the public to warrant the passage of a bill such as that now pending without full opportunity for consideration by the Joint Board and the public of all the questions therein involved.

The commission therefore recommends that the Legislature defer action on the pending bill, and that a resolve be passed authorizing the Railroad Commissioners and the Transit Commissioners, sitting jointly, to hold public hearings on the questions involved in the pending bill, and to report to the next General Court a bill providing for the acquisition of stocks and bonds of other railway companies by the Boston Elevated Railway Company, for the extension of the leases of the tunnels and subway, and for the determination of the rentals.

Respectfully submitted,

THE FINANCE COMMISSION,
by JOHN A. SULLIVAN,
Chairman.

COMMUNICATION TO THE MAYOR IN RELATION TO CERTAIN CHARGES AGAINST TWO OFFICIALS OF THE HEALTH DEPARTMENT.

BOSTON, July 14, 1910.

HON. JOHN F. FITZGERALD, *Mayor:*

SIR,— On May 25, 1910, Your Honor requested the Finance Commission to investigate certain charges made by Dr. Frank B. Gallivan on the previous day, before a committee of the Legislature, against two officials of the Health Department of the City of Boston, Dr. Samuel H. Durgin, the chairman of the Board, and Dr. James O. Jordan, the head of the Bureau of Inspection of Milk and Vinegar. Dr. Gallivan had been employed as a chemist in the bureau from February 1, 1905, to August 31, 1908, resigning on the latter date.

In response to Your Honor's request, the commission held public hearings on May 26 and June 2, at which Dr. Gallivan and several other witnesses were heard.

Dr. Gallivan stated his belief that Dr. Jordan was in collusion with certain large dealers in milk, as a result of which such dealers escaped prosecution for violations of the milk laws. He cited eleven specific instances of alleged favoritism, based upon his observation and experience during the three and one-half years he had served as chemist of the bureau.

The charges appear below, and under each appears a brief statement of the evidence, followed by the findings of the commission.

THE CHARGES, THE EVIDENCE, AND THE FINDINGS.

CHARGE NO. 1.

That Thomas J. Slater, a milk dealer, was prosecuted by Dr. Jordan, and convicted of selling watered skimmed

milk which Slater said he had obtained from the Deerfoot Farm Company's car; but though a sample of the Deerfoot Farm Company's milk was taken directly from the same car and found on analysis by Dr. Gallivan to be below standard, no prosecution was brought against the owners of the Deerfoot Farm.

This case was cited by Dr. Gallivan as evidence sustaining his general allegation that Dr. Jordan had discriminated in favor of large dealers.

Evidence.

The records of the bureau show that on January 1, 1907, Slater was prosecuted on a sample of skimmed milk taken from his wagon, that he was convicted and fined $50; and that the Deerfoot Farm proprietors were not prosecuted at that time.

Dr. Jordan stated, however, that if the sample was taken from the car of the Deerfoot Farm and analyzed, as alleged, it was done without his knowledge; and that he knew of no circumstances existing at the time which would warrant his prosecution of the proprietors of the Deerfoot Farm. The records of the bureau contain no verification of the statement of Dr. Gallivan that a sample was taken from the car of the Deerfoot Farm, analyzed and found to be below standard, on or about the time the sample was taken from Slater, upon which he was subsequently convicted.

The records show, however, that on December 18, 1906, two weeks earlier than the date of Slater's conviction, the manager of the Deerfoot Farm, A. N. Lockwood, was prosecuted by Dr. Jordan for a similar offence, convicted and fined $50. At the time that Lockwood was convicted, Slater, who was known to Dr. Jordan to be a customer of the Deerfoot Farm, was notified that the skimmed milk was below standard, and that he must be careful not to use such milk. Soon after this warning Slater was found to have watered skimmed milk in his possession, and was prosecuted and convicted as already stated.

Finding.

The commission finds no evidence of discrimination in favor of the Deerfoot Farm. A milk dealer not employed by the Deerfoot Farm and the manager of the Deerfoot Farm, were both prosecuted for similar offences and each fined $50. Dr. Jordan seems to have performed his duty impartially in these two cases.

CHARGE NO. 2.

That a dealer named Wilmot S. Putnam was prosecuted by Dr. Jordan in the Roxbury Court, convicted and fined $90 on two complaints based on the same sample of milk, whereas Curtis Laffin, a driver for the Elm Farm Milk Company, who at about the same time was prosecuted in the Dorchester Court on two complaints, based on the same sample of milk, was convicted on only one, the other having been placed on file. Dr. Gallivan stated that John F. Cusick, attorney for the defendant Laffin, requested that the complaint for having milk below standard be filed; that the judge then asked Dr. Jordan if he was willing, and that Dr. Jordan, after some hesitation, said "Yes." The complaint was then placed on file and a fine of $50 was imposed on the other complaint.

This case is cited as evidence of severity towards Putnam, a small dealer, and leniency to the Elm Farm Milk Company, a large dealer; of discrimination against the weak and in favor of the strong.

Evidence.

Putnam did not have counsel and he made no request to have one of the two complaints placed on file. He entered a plea of not guilty, the case was tried, and the judge imposed a fine of $90, as stated, $75 for having watered milk and $15 for having milk below standard, both with intent to sell. Dr. Jordan was not requested by the defendant or the judge to consent to having one of the complaints placed on file. In the Laffin case,

however, a request was made to have the complaint for the less serious offence placed on file, and Dr. Jordan decided that under the circumstances it was proper to assent to it. In this case, unlike the Putnam case, a plea of guilty had been entered by the defendant and a trial was thereby avoided. Dr. Jordan states that he took this fact into consideration, also the judge's evident willingness to have one complaint filed if he had no objection.

Finding.

The commission finds no evidence that Dr. Jordan's action in either of these cases was improper. He had a right to take into consideration in Laffin's favor the fact that, by pleading guilty, he had saved the court and the milk bureau the time necessary for trial. He was under no duty to volunteer suggestions to the judge of the Roxbury Court in the Putnam case; and there is no evidence that he did not exercise a sound discretion in the Laffin case when called upon by the judge of the Dorchester Court. Requests to place on file one of two complaints based on the same sample of milk are frequently made, and Dr. Jordan sometimes assents to and at other times refuses such requests, exercising his discretion in each case according to its circumstances. No evidence has been presented to the commission which shows that this discretionary power has been abused.

CHARGE NO. 3.

That the bureau is "very closely associated" with the Walker-Gordon Laboratory Company; that on July 24, 1905, a sample of that company's milk showed on analysis 11.79 per cent. milk solids, the statutory standard being 12 per cent., but that the company was not prosecuted; whereas a smaller dealer, whose name Dr. Gallivan could not recall, was prosecuted on a sample which showed 11.76 per cent. milk solids, and was, therefore, only slightly inferior to the sample of the Walker-Gordon Company.

Evidence.

Dr. Jordan denied that he had any understanding or "association" with the Walker-Gordon Company, or that it had ever received any favors from him. The company was not prosecuted in this case; but Dr. Jordan said that no reputable dealer would be prosecuted on a single sample which showed on analysis such a close approximation to the statutory standard. The records of the bureau show that out of ninety-one samples taken from the Walker-Gordon Company, in the period between February 3, 1905 and May 11, 1910, only five were found below the standard, and the deviations from standard in these five cases were slight. Dr. Jordan stated that it is difficult to secure convictions in cases where the deviation from standard is very slight, and that for this reason, and also because he believes it to be a proper course under the circumstances, he does not prosecute, but simply warns dealers who are found to have samples of milk in their possession which are only slightly below the statutory standard, if he believes that the deviation from standard is not the fault of the dealer, and that he is actually trying his best to live up to the law.

The case of the small dealer who was alleged by Dr. Gallivan to have been prosecuted on or about July 24, 1905 on a sample showing 11.76 per cent. milk solids, does not appear on the records of the bureau. Dr. Jordan stated that Dr. Gallivan's description of the case was not sufficient to enable him to identify it, and that he believed there was no such case. He said that if at any time he did prosecute for such a slight deviation from standard, it was because the dealer's past record warranted such action.

Finding.

The commission finds no evidence to sustain the charge that favoritism was shown to the Walker-Gordon Company, or that any small dealer was prosecuted,

as alleged by Dr. Gallivan, on a sample showing 11.76 per cent. milk solids. The discretionary power seems to have been properly exercised by Dr. Jordan in the Walker-Gordon Company case.

Charge No. 4.

That in December, 1907, one C. S. Walkup was prosecuted in the East Boston District Court by Dr. Jordan, and fined $50 for selling as cider vinegar that which was not the legitimate product of pure apple juice; and that when the case came up in the Superior Court on appeal Dr. Jordan appeared and stated that he had no evidence against the defendant, whereupon the case was dismissed. Dr. Gallivan stated that he learned of Dr. Jordan's action in the Superior Court from "reliable authority," and referred the commission to Percy E. J. Holloway, a chemist, who has an office at 173 State street, Boston. This alleged abandonment of the prosecution was cited as evidence of neglect of duty by Dr. Jordan.

Evidence.

The conviction was obtained in the lower court, as Dr. Gallivan stated; but there is no evidence that the dismissal of the case against the defendant in the Superior Court was due to any act or omission of Dr. Jordan's. Dr. Jordan stated that he was prepared to prosecute the case in the Superior Court, but was notified by the district attorney's office, after he had waited four or five days for trial, that he could go back to the milk bureau and there await a telephone call which would be sent when the case was about to be reached. This statement was corroborated by Hugh J. Doherty, Esq., who was employed in the district attorney's office at the time of the trial. Mr. Doherty stated that he asked Assistant District Attorney Isaacs to notify him when the case was about to be reached; that the latter agreed to do so, and that he, Doherty, in turn, promised Dr. Jordan to notify him in time. Doherty stated that

he was not notified when the case was about to be reached, and that consequently he did not notify Dr. Jordan. Both Doherty and Holloway, the chemist referred to by Dr. Gallivan, stated that Dr. Jordan was not in court when the case was reached. Holloway stated that when the case was reached he was in court, ready to testify for the defendant; that a court officer who was sent to look about the premises for Dr. Jordan, returned and stated to Assistant District Attorney Isaacs that Dr. Jordan had no evidence to offer; that Isaacs repeated this statement to the judge, adding that it was not fair to keep the defendant and his witnesses waiting any longer; and that the judge thereupon ordered a jury to be impaneled and instructed them to return a verdict of not guilty.

Finding.

The commission finds that this charge is not sustained; that Dr. Jordan had a right to rely upon the assurance he received from the district attorney's office that he would be duly notified of the time of trial; that he was prepared to prosecute and would have done so if he had been notified; that he was not notified; and that the failure to prosecute was not due to any fault upon his part.

CHARGE NO. 5.

That a great many samples of D. Whiting & Sons' milk were found by Dr. Gallivan to be below standard, but that he had never been called as a witness in any case against this concern and had never heard of their being tried in court.

The inference is that D. Whiting & Sons received immunity from prosecution.

Evidence.

Both Dr. Jordan and John K. Whiting, of D. Whiting & Sons, denied that immunity had been given or that favoritism had been shown. The records of the bureau show that from February, 1905 to the middle of May, 1910, a period of about five and one-fourth years,

D. Whiting & Sons' employees have been prosecuted by Dr. Jordan sixteen times and fined in the aggregate $230; that the prosecutions were brought on 10.06 per cent. of the cases where their samples were found below standard; and that prosecutions were brought against the seven other largest dealers or their employees, in a slightly larger percentage of cases, to wit, 10.85 per cent. In the cases of four of the seven dealers, however, the percentage of prosecutions was even less than in the case of D. Whiting & Sons. Moreover, the average of the analyses of samples found below standard in the cases of some of the seven dealers was lower than that of the samples of Whiting's milk that were also found below standard. Thus, greater deviations from standard than those of Whiting's are shown in the cases of three dealers in column No. 1, six dealers in column No. 2, and all seven dealers in column No. 3 in the following table:

Average Analyses of Samples of Milk of Eight Largest Dealers in Cases where no Prosecutions were Brought, 1905 to 1909 Inclusive.

Dealers.	Standard.	13	12	12.15
No. 1	Average analyses	12.62	11.98	12.00
No. 2	Average analyses	12.75	11.72	11.87
No. 3	Average analyses	12.39	11.77	11.92
No. 4	Average analyses	12.51	11.85	11.99
No. 5	Average analyses	12.48	11.76	11.76
No. 6	Average analyses	12.53	11.76	11.97
No. 7	Average analyses	12.58	11.85	12.03
No. 8. D. Whiting & Sons	Average analyses	12.52	11.89	12.05

Finding.

The commission finds that the charge of discrimination in favor of D. Whiting & Sons is not sustained by the evidence.

Charge No. 6.

That Dr. Jordan's office was instrumental in causing the transfer from a small to a large concern of the cream trade of the S. S. Pierce Company; that "it was a deliber-

ate attempt on the part of a large contractor here to use the milk office to put a small dealer out of business"; and that the test adopted by the milk bureau to detect the presence of an adulterant in cream was of no value.

Evidence.

Dr. Jordan stated that in November, 1908, the small dealer in question was accused of adding sucrate of lime to his cream for the purpose of thickening the same; that he notified the S. S. Pierce Company that a sample of their cream was found to contain sucrate of lime; and that the S. S. Pierce Company soon afterwards discontinued its purchases from the small cream dealer and transferred its custom to a larger concern. He stated that he did not suggest, and in fact had nothing to do with, the transfer of the S. S. Pierce Company's custom, but simply did his duty in notifying the company of the fact that the cream which they were then obtaining was adulterated.

He stated that he began a campaign in 1908 against the use of sucrate of lime in cream, and that, as a result of prosecutions which he brought, the use of sucrate of lime, so far as he can discover, has been abandoned. He prosecuted three defendants on nine counts and obtained convictions on each. The State Board of Health, between November, 1908 and February, 1909, prosecuted seven dealers for using sucrate of lime in cream; convictions were secured in three cases, one case was *nol prossed*, and in the other three cases the defendants were acquitted. Thus, the prosecution seems to have succeeded in six of the ten sucrate of lime cases brought by Dr. Jordan and the State Board of Health. No cases have been prosecuted since February, 1909, as no cream samples have since then been obtained which were found to contain sucrate of lime. Dr. Jordan also stated that, in his opinion, the test adopted to detect the presence of sucrate of lime is a valuable one, which ultimately will be adopted generally in this country.

Finding.

The commission finds the charge that Dr. Jordan allowed his office to be used for the purpose of aiding a large dealer to secure the customer of a smaller dealer is not sustained by the evidence. It also finds that the evidence is not sufficient to sustain the charge that the test adopted by the milk bureau is of no value.

CHARGE NO. 7.

That Dr. Jordan used to "telephone around" to find out who the chemist for the defence would be before he determined to begin a prosecution.

This was said to be evidence of neglect of duty on Dr. Jordan's part.

Evidence.

Dr. Gallivan gave as his authority for the above statement the name of Theodore P. Grant, a dealer in cream. Mr. Grant, however, stated to the commission that Dr. Gallivan "got the cart before the horse as to the telephone," as his chemist said that it was he who had telephoned to Dr. Jordan. There was no evidence, other than Dr. Gallivan's statement, that Dr. Jordan sought to ascertain whom the defence would employ; and no evidence was offered to show that Dr. Jordan was influenced to prosecute or refrain from prosecuting on account of the employment of certain chemists by the defence.

Finding.

The commission finds the charge that Dr. Jordan sought to learn the name of the chemists who were to be employed by the defence is not sustained by the evidence.

CHARGE NO. 8.

That John F. Cusick, an attorney "who appeared in a great many cases, representing the milk contractors, seems to know exactly what the milk inspector is going to do and what he is not going to do in advance."

This implies that information was given Mr. Cusick to which he was not entitled. The statement was made before a committee of the Legislature by Dr. Gallivan as one of the grounds which justified his belief that Dr. Jordan was in collusion with certain milk dealers.

Evidence.

No evidence was submitted tending to show that information was improperly given to Mr. Cusick. Dr. Jordan and Mr. Cusick admitted that information respecting prosecutions of the latter's clients was frequently requested and given; but both denied that information was ever given which an attorney did not have a right to request and Dr. Jordan a right to grant. Dr. Jordan stated that he gave to Mr. Cusick only such information as he customarily gave to attorneys who appeared for other defendants, and that no favors of any kind were given to Mr. Cusick.

Finding.

The commission finds no evidence that information was given to Mr. Cusick which he was not entitled to receive.

CHARGE NO. 9.

Dr. Gallivan stated that the milk bureau has not established any system for ascertaining whether objectionable sources of milk supply have been improved; that there is no following up of the original notices sent to the milk contractors to warn them of an excessive number of bacteria.

Evidence.

Dr. Jordan stated that he considers the method of following up the original notices a very effective one. When a sample is taken showing bacteria in excess of 500,000 per cubic centimeter, the number of the dairy which furnished the milk is also taken, and a notice is sent to the contractor apprising him of the facts. The contractor, after the receipt of the notice from the

bureau, is expected to send notice to the dairyman, and Dr. Jordan said he felt certain that the notices were in fact sent to the dairyman, as self-interest would prompt the contractor to send the notices. The collectors of samples employed by the milk bureau are instructed to take samples of the milk of the suspected dairy, and if the milk shows no improvement the bureau then notifies the contractor that milk from the obnoxious source shall thereafter be excluded from the City of Boston. Dr. Jordan stated that, as a result of this system, milk from offending sources is excluded every year, and in some cases milk from such sources is never again sent to the city. In other cases, where the milk shows improvement, the prohibition is removed and the milk may be sold in the city.

Finding.

The commission finds no evidence that the milk bureau or the Board of Health neglected their duty or that the system is not effective.

CHARGE NO. 10.

That the milk bureau has established a policy of prosecuting employees rather than their employers. This was cited as evidence of discrimination against the small dealers in favor of the large dealers.

Evidence.

The records show that in the great majority of cases employees and not employers have been prosecuted. Thus, in the five years 1905 to 1909 inclusive, there were ninety-five prosecutions brought against either the eight largest dealers in the City of Boston, or their employees. Of these, fourteen were against the employers and eighty-one against their employees. In sixty-three of the eighty-one cases against employees, however, the employers were corporations. Up to about six months ago, Dr. Jordan believed he could not begin in an inferior court the prosecution of a corporation

for a violation of the milk law, but that such corporations could be proceeded against only by indictment in the Superior Court. He stated that this belief was founded upon statements of the law which had previously been made to him by Mr. Fred C. Ingalls and by Mr. Edward J. Lord, clerk and first assistant clerk, respectively, of the Municipal Court of the City of Boston. Both Mr. Ingalls and Mr. Lord stated to the commission that they had given such advice to Dr. Jordan. Dr. Jordan also stated that District Attorneys Stevens and Moran advised him that it would aid the work of the district attorney's office if cases were brought against the employees of corporations in the lower courts, instead of being brought against the corporations by indictment of the grand jury. Acting on the advice thus given him by the clerks of the court and the district attorneys, he prosecuted employees of corporations in the lower courts. The corporations pay the fines imposed on their employees, and the responsible party, therefore, does not in reality escape the penalty of the law.

As already stated, sixty-three of the ninety-five prosecutions of the eight largest dealers against their employees were brought against the employees of corporations. Of the remaining thirty-two prosecutions, eighteen were of the employees of unincorporated dealers and fourteen were of employers or their managers. The eighteen cases brought against the employees of unincorporated dealers might have been brought against the employers; but Dr. Jordan stated that in these cases he sought only to accomplish the ends of justice without unnecessarily injuring the reputation of the dealer. He stated that in some cases the dealer seems to be punished sufficiently by having to pay the fine of his employee without suffering also the loss of business which would result from his own conviction, and the inevitable publication of the fact. Under the Revised Laws, chapter 56, section 62, a producer of milk is not liable to prosecution for milk produced by him which is not of good

standard quality unless the sample of milk is taken upon his premises, or while in his possession, or under his control. If the milk passes out of his possession or control by sale or delivery to a dealer, and a sample is then taken from such dealer, the producer cannot be convicted on that sample, and thus the man actually responsible escapes the penalty of the law. The dealer in such a case, though selling the milk just as he received it, may be prosecuted and, though he had no intention to violate the law, made to suffer for the fault of another.

Finding.

The Finance Commission finds that the charge of prosecuting employees rather than employers, as a means of discriminating against small dealers in favor of larger ones, is not sustained by the evidence. Summarizing the ninety-five cases brought against the eight large dealers or their employees, the commission finds:

1. That the sixty-three prosecutions brought against employees of corporations were all made in good faith, and were justifiable in view of the advice given to Dr. Jordan.

2. That there is no evidence that he did not in good faith and in a proper manner exercise the discretionary power vested in him, when he prosecuted eighteen employees of unincorporated dealers rather than the employers themselves.

3. That the remaining fourteen prosecutions were of the employers themselves and have not been the subject of criticism.

CHARGE NO. 11.

That Dr. Durgin, chairman of the Board of Health, at a meeting of the Women's Municipal League on March 1, 1909, "publicly confessed that he had an understanding with the milk contractors."

Dr. Gallivan made this statement to a committee of the Legislature.

He further quoted Dr. Durgin as having said that the Board of Health had a regulation limiting the number of bacteria per cubic centimeter of milk; that there were opportunities to prosecute, and that they had been used, but that the Board soon found that it would have to prosecute those whom it "wanted especially to have

friendly,—the contractors"; and that "the contractors are the real milk inspectors of the City of Boston."

Evidence.

Dr. Durgin denied that there was any improper understanding or arrangement between the Board of Health and the milk contractors, or that he ever publicly or privately stated that there was. He stated that at the meeting in question he explained that the bacteria standard was an arbitrary one, not intended as a basis for rigid prosecution, but rather as part of a process of education, showing the milk dealers and producers that a large number of bacteria may mean dirt, or some other cause of disease; that a number of prosecutions were brought against persons who had in their possession, with intent to sell, milk containing more than 500,000 bacteria per cubic centimeter; and that because of these prosecutions, and of the agitation which they produced, the quality of milk sold in the City of Boston had improved. He said that he had told the milk dealers that the Board sought to establish with them a policy of co-operation, and that if they checked any faults in the handling or transportation of milk, or on the farm, the Board would appreciate the assistance and feel less disposed to prosecute them.

Finding.

The commission finds that there is no evidence in the public statement of Dr. Durgin, or in any evidence which has yet been brought to its attention, that any improper relation or agreement has existed between the Board of Health and the milk dealers. The commission believes that the statement in question was made publicly for the purpose of protecting the milk consumers through a system of co-operation between the Board of Health and the milk dealers. If a collusive agreement between the Board of Health and the milk dealers had actually existed, no greater folly could be conceived than that the chairman of the Board of Health should confess the fact before a large audience of women actively interested in improving the milk supply of the City of Boston.

Examination of the Records.

The evidence which has been examined has been insufficient to sustain any of the charges heretofore enumerated. No other specific evidence was pointed out to the commission by Dr. Gallivan to sustain his general allegation that the Board of Health and the head of the milk bureau have had an agreement or understanding with certain large dealers in milk as a result of which such dealers have received comparative immunity from prosecution. He stated, however, that this allegation would be borne out by an examination of the records of the milk bureau. A public accountant was consequently employed by the commission to make a thorough examination of the records. In a report submitted June 29 he shows the total number of samples taken in the five years 1905 to 1909 inclusive, from all of the milk dealers who do business in Boston. For convenience these have been divided into two classes; the first including the eight largest dealers, and the second all the other dealers, 105 in number.

The following table shows the number of samples taken from these two classes of dealers, the number which were found below standard, the number and percentage of prosecutions brought on samples found below standard, and the fines imposed in such cases.

Summary — 1905 to 1909, Inclusive.

	Eight Large Dealers.	One Hundred Five Small Dealers.
Total number of samples taken	12,906	14,075
Below Standard:		
Number	887	1,592
Per cent	6.90	11.31
Prosecutions:		
Number	95	321
Per cent	10.71	20.16
Fines:		
Total	$1,810 00	$5,378 00
Average	$19 05	$16 75

The above table shows that, taking the number of samples below standard as a basis for calculation, prosecutions have been brought against the 105 small dealers in 20.16 per cent. of the cases, while prosecutions against the eight large dealers amount to only 10.71 per cent. of the cases. But the table also indicates that the average quality of milk furnished by the small dealers is not as good as that furnished by the large dealers, for 11.31 per cent. of the samples taken from the small dealers and only 6.95 per cent. of those taken from the large dealers were found to be below standard. As the taking of these samples covered a period of five years, this record must be regarded as conclusive evidence of the quality of milk furnished by these two classes of dealers.

It should be remembered that the prosecuting officer cannot prosecute in every case of violation of the milk laws. He has not a sufficient number of assistants nor a sufficient appropriation to do so, even if it seemed necessary or desirable to prosecute in every case of violation. Doctor Jordan was obliged to exercise his discretion as to the time when, and the persons against whom, prosecutions should have been brought. If the deviations from standard were comparatively slight he felt that he should warn rather than prosecute. If, on the other hand, the deviations from standard were great he felt the necessity of prosecuting. It was not, therefore, the mere fact that a sample was below standard which determined whether a prosecution should have been brought, but whether the sample showed a large or a small deviation from standard. The significant circumstance appears that the milk of the small dealers was of poorer quality than that of the large dealers, and this accounts for the greater percentage of prosecutions in the case of the former. The following table shows that on all samples found to be below standard, the average quality was higher in the case of the eight large dealers than in the case of the 105 small dealers, confirming the conclusion that the larger percentage of prosecutions against small dealers was justified.

Samples below Standard — 1905 to 1909 Inclusive.

Eight Large Dealers.

	Average Analyses.	*Statutory Standard.	Amount below Standard.
Cases prosecuted	11.65	13	1.35
	11.27	12	.73
	11.34	12.15	.81
Cases not prosecuted	12.56	13	.44
	11.83	12	.17
	11.99	12.15	.16
All cases, prosecuted or not	12.51	13	.49
	11.64	12	.36
	11.90	12.15	.25

One Hundred Five Small Dealers.

Cases prosecuted	11.56	13	1.44
	11.20	12	.80
	11.42	12.15	.73
Cases not prosecuted	12.51	13	.49
	11.82	12	.18
	11.94	12.15	.21
All cases, prosecuted or not	12.39	13	.61
	11.61	12	.39
	11.85	12.15	.30

* Required percentage of milk solids at different periods in the last five years. (Revised Laws, chapter 56, section 56; Acts of 1908, chapter 643.)

Moreover, the figures in the following table, in which the cases of milk samples ½ per cent. and 1 per cent. and upwards respectively are grouped, show a very close relation between the large variations from standard and the number of prosecutions brought. The eight large dealers were prosecuted in 22.8 per cent. of the cases, had 24.8 per cent. of the samples ½ per cent. or more below standard, and 27 per cent. of those 1 per cent. or more below standard; the 105 small dealers were prosecuted in 77.2 per cent. of the cases, had 75.2 per

cent. of the samples ½ per cent. or more below standard, and 73 per cent. of those 1 per cent. or more below standard.

	Prosecutions.		One-half Per Cent. or more below Standard.		One Per Cent. or more below Standard.	
	Number.	Per Cent.	Number.	Per Cent.	Number.	Per Cent.
Eight large dealers.....	95	22.8	77	24.8	41	27
One hundred five small dealers.....	321	77.2	234	75.2	111	73
Totals.....	416	.....	311	.....	152	

If it had appeared from the records that in the case of the small dealers a smaller percentage of the samples were below standard, and that the deviation from standard was less on the average than in the case of the large dealers, but that the small dealers, nevertheless, were prosecuted in a larger proportion of the cases below standard than the large dealers, such records would be ample proof of the charge of discrimination against the small dealers. But the records show exactly the reverse. They show that a greater number of prosecutions were brought against those who were the worse offenders, that is, those whose milk fell the more frequently below standard and also to a greater depth below standard.

If the number of prosecutions brought or the amounts imposed as fines are considered, they will be found to furnish no evidence of discrimination against the small dealers. In the five years in question the prosecutions against the eight large dealers were only 95, or an average of 11⅞ for each, while in the same period the prosecutions against the 105 small dealers amounted to 321, or an average of about $3\frac{2}{35}$ each. Moreover, the fines, as already shown, amounted to $1,810 in the case of the large dealers and $5,371 in the case of the small dealers, or an average of $19.05 against the former and $16.75 against the latter.

The statements of Chief Justice Bolster of the Municipal Court and Mr. Justice Bragg of the Charlestown Court, both of whom appeared before the commission, should be considered.

Chief Justice Bolster stated that, so far as he could see the results of Dr. Jordan's work in court, he believed him to be the equal of any prosecuting officer who is not a member of the bar; that his cases are well selected, he knows what he has to prove, and that he rarely fails to secure a conviction; that it is not Dr. Jordan's practice to interfere very much with the disposition of a case, that he puts in his evidence well and when technical questions arise seems unusually well qualified to deal with them.

Judge Bragg stated that Dr. Durgin and Dr. Jordan have always excited his admiration for the way in which they have conducted themselves; that they have always been fair and impartial, without any apparent malice or vindictiveness; that he has never observed any tendency on the part of either to select for prosecution poor persons in preference to wealthy corporations or individuals; and that, so far as his observation extended, he has not seen the slightest evidence of discrimination between different classes of milk dealers.

Conclusions.

The commission finds that all of the charges made against Dr. Jordan of the Milk Bureau, as well as the charge made against Dr. Durgin, the Chairman of the Board of Health, are absolutely without foundation so far as the testimony and records produced before the commission show. No evidence has been submitted which shows that either of these officials is not striving honestly, faithfully, and to the best of his ability to perform successfully the important tasks which have been assigned to him. In view of the importance of their respective offices, and of the gravity of the charges which have been made against them, the commission

believes that Your Honor was entirely justified in asking for a full and impartial investigation of the case. The commission feels that Your Honor, as chief magistrate of the city, may safely reject as entirely without foundation the serious charges which have been brought against the officers in question.

Respectfully submitted,

THE FINANCE COMMISSION,
by JOHN A. SULLIVAN,
Chairman.

COMMUNICATION TO THE MAYOR AND CITY COUNCIL IN RELATION TO THE STREET LIGHTING SITUATION.

BOSTON, July 22, 1910.

To the Honorable the Mayor and City Council:

GENTLEMEN,— The Finance Commission respectfully calls attention to the necessity of providing better and cheaper means of lighting the streets with gas than the present contract between the city and the Rising Sun Street Lighting Company affords. The former Finance Commission and the present Finance Commission have recommended changes in the contract relations between this company and the city at various times, both commissions believing that the rates in existence at the time such recommendations were made were excessive. (Finance Commission Reports, Volume I., page 385; Volume V., page 49; see, also, report of the Finance Commission dated May 2, 1910.)

The Rising Sun Company received its first contract from the city on November 3, 1888, after public competition; but though it has since performed street lighting service continuously under successive contracts, so far as the records show it had no further competition until June of 1908, a period of nearly twenty years. In June, 1908, bids were solicited by public advertisement and the company then made an offer of $25.20 for each single mantle gas lamp per year, which was $4.80 lower than the price it had previously received under non-competitive conditions. One-half of this reduction may be attributed to the reduced price of gas. It was given a contract for one year, and upon its expiration bids were again solicited by advertisement, and again the company offered the city a lower price under com-

petition, namely, $23.60 per lamp year. A lower bid, $20.49, was submitted by another company which was not believed by the Superintendent of Streets to be responsible, and the contract was ultimately given to the Rising Sun Company, the only other bidder. This contract expired on January 31, 1910, and soon thereafter bids were again solicited, but there was no competition and the bid of the Rising Sun Company was $23.60, the same as that of the preceding year. The contract has twice since been extended, each time for six months and at the rate of $23.60 per lamp per year.

This brief history of the relations of the city and the company show that the latter's prices have fallen under competition and have remained stationary when there was no competition.

Former Superintendent of Streets Guy C. Emerson, now consulting engineer of the Finance Commission, has made a report to the commission reviewing the contracts made between the city and the company, and suggesting means for procuring for the city a more efficient service at reduced cost. A copy of his report is hereto appended. He is of the opinion that there is little likelihood that the city will obtain material reductions in price as the result of competition between the Rising Sun Company and other street lighting companies in the future; and the commission believes that it is time for the city to free itself from the monopoly which has existed for nearly a quarter of a century. Mr. Emerson believes that either the city or the Consolidated Gas Company should furnish and maintain the street gas lamps or perform the service jointly, in which latter case the city would furnish the lamps and the gas company would provide the means of lighting, extinguishing and caring for them. In this opinion the Finance Commission concurs. There is no reason why a middleman's profits should be paid any longer.

Mr. Emerson suggests three plans for lighting the streets with gas, any of which would give the city

cheaper service than is now rendered by the Rising Sun Company. They are as follows:

1. Appropriate $310,000 for the purchase and installation of 12,000 inverted mantle lamps complete, with automatic devices for lighting and extinguishing.

2. Appropriate $235,000 for the purchase and installation of upright mantle lamps complete, with automatic devices for lighting and extinguishing.

3. Accept the offer of the Consolidated Gas Company, dated July 23, 1909, to furnish and care for lights on a five-year contract for $20.51 per lamp per year, providing the city shall furnish the lamps and equipment. This would require an appropriation of $185,000 for inverted or $114,000 for upright lamps.

The loan issued to provide money for the lamps and automatic devices should be for a term of fifteen years, which is less than the estimated life of the equipment.

Under either the first or second of these plans the city would furnish the labor employed in lighting, extinguishing and caring for the lamps; but, by reason of the use of the automatic devices, the force needed would be only about one-half of the force at present employed by the Rising Sun Company. Mr. Emerson estimates that the cost under either of these plans would be approximately $19 per lamp year, the greater cost for fixtures and interest and sinking fund charges for inverted lamps being balanced by the lesser cost for their maintenance and operation. The saving would be about $4.60 on each lamp, or a total annual saving of about $55,200 for the 12,000 lamps in use.

Under the third plan the Consolidated Gas Company would furnish the labor and the city, as already stated, would furnish the equipment. Either $27,240 or $21,000 would be saved by the city annually, according as inverted or upright lamps were used.

The Finance Commission recommends that the first of these plans be adopted by the city. While it involves an appropriation of $125,000 for automatic lighting devices, in addition to the $185,000 for inverted lamps,

recommended by the commission in its communication of May 2, 1910, the use of such automatic devices will enable the city to save over existing prices about $330,000 in six years, or more than the entire amount invested in equipment. Moreover, it is probable that automatic lighting devices will be obtainable at considerably lower figures than those upon which the estimate of $125,000 is based, in which case a still greater saving will be made.

If the first of these plans be adopted, as recommended, the city will secure the following advantages:

1. It will save over present prices in the next fifteen years, that is, during the term of the loan issued to buy the equipment, about $825,000, or about $500,000 more than enough to pay for the equipment.

2. It will have at the end of the fifteen years a plant, free of debt, which will probably be serviceable for several years longer.

3. The streets will be lighted better under the new system.

In the opinion of Mr. Emerson there is little likelihood that changes not adaptable to the present styles of street lamps will be made during the next fifteen years.

The necessity for early action cannot be emphasized too strongly, as the experience of the last two years has shown that if matters are permitted to drift until near the time of the expiration of the contract with the Rising Sun Company it will necessarily be given a renewal of its contract because of its ownership of the only existing gas lighting equipment available for immediate use. In the opinion of the commission it is time that the makeshift policy of former years should be abandoned and a definite policy, calculated to produce economy and efficiency in the service, be established.

The commission respectfully suggests that the Mayor call a special meeting of the City Council to consider the street lighting question, as the next regular meeting of the Council is August 29, which is so near the date

of the expiration of the existing contract between the city and the company (February 1, 1911) as to make it possible that the city will again be compelled by force of circumstances to renew this disadvantageous contract.

Respectfully submitted,

THE FINANCE COMMISSION,
by JOHN A. SULLIVAN,
Chairman.

BOSTON, July 18, 1910.

The Finance Commission:

GENTLEMEN,— I beg leave to submit herewith the following information regarding the problem of gas lighting in this city, and the means that may be taken to secure a reduction of price in the near future, together with efficient service.

It appears that the first attempt to light the streets in Boston by gas was made in 1834, prior to which time oil lamps had been used, first installed in 1773, by subscription. Oil and gas were used exclusively for street lighting until 1881, when six experimental electric lights were installed.

During the greater portion of the period between 1834 and 1888 such gas lamps as were in service were maintained and operated by the gas company and city labor, acting jointly.

At various times in the last twenty-two years contracts have been made with the Rising Sun Street Lighting Company.

On November 3, 1888, a three-year contract was made with this company for furnishing naphtha lamps and caring for them. It appears that this contract was for furnishing a proprietary attachment, owned by the Rising Sun Street Lighting Company, or by its parent company the Welsbach Street Lighting Company, consisting of burners and reservoirs for naphtha and fitting the same to the square street lanterns then in existence, thereby adapting them to the use of naph-

tha as an illuminant; $4,500 was paid for remodeling lamps and 12 cents per month for the care of each lamp, but the city did not furnish naphtha nor light the lamps.

This contract expired November 30, 1891, and a second contract was made March 19, 1892, with the same company, for a period of three years for naphtha lighting at a price of $21 per lamp year, including care, lighting, etc.

This contract expired March 19, 1895, and a third contract for a period of one year was made for naphtha lighting, at a price of $20.44 per lamp year, under the same conditions as for the previous contract.

A fourth contract was made March 18, 1896, for a period of three years for naphtha lighting, under similar conditions, at a price of $22.81 per lamp year, the increase of price presumably being due to the advance in the price of naphtha.

October 31, 1898, contract No. 4 was canceled and contract No. 5, for naphtha lighting for a period of five years, was made, at a price of $22.81 for ordinary lamps, and $22.81¾ for naphtha lamps with incandescent mantles, introducing for the first time the incandescent mantle.

May 31, 1899, a sixth contract was made with the Rising Sun Street Lighting Company for a period of seven years for gas lighting with boulevard lanterns, the company to furnish gas, etc., and to do all the work for repairs, lighting, etc., at a price of $30 per lamp year.

A seventh contract for naphtha lighting for a period of five years was made, dated November 9, 1903, at a price of $22.81 for open flame lamps and $29.20 for boulevard lanterns.

Contract No. 6, for gas lighting, expired July 1, 1906; and was renewed for a period of seven months at the same price by contract No. 8; January 1, 1907, by contract No. 9 it was further renewed for three months, at a price of $30 per lamp year. On June 1, 1907,

contract No. 10 was executed for a period of one year. This contract was to furnish lanterns, burners and other apparatus for a rental of $2 per year for each lantern, and in addition the company received 2 cents per night for single burner lamps, 3.27 cents per night for double burner lamps, and 4.35 cents per night for triple burner lamps, the city to furnish all labor for lighting and also to pay for the gas. By a special agreement under this contract the contract of 1903 for naphtha lighting was suspended, and the city assumed the charge of the naphtha lamps under the same conditions as for gas lamps. The cost to the city for gas lighting under this arrangement was $29 per lamp year, and the cost for naphtha lamps $30.31 per lamp year.

The lamps rented according to the provisions of the contract No. 10 were those installed under the contract of 1899 and earlier contracts. Their first cost installed on the streets probably did not exceed $9 per lamp, allowing a profit on their manufacture by the Welsbach Company. The $2 rental paid yearly was therefore in excess of 22 per cent. on the first cost of the lamp. The additional charge of 2 cents per night for furnishing mantles, broken parts and painting, etc., amounting to $7.30 per lamp year, entailed an estimated expense to the Rising Sun Company of not more than $2.50 per lamp year, a profit from that source of approximately $4.80 per lamp year, which, added to the $2 per year rental, gave a total profit to the company per lamp year of $6.80, or in excess of 75 per cent. of the original cost of the plant yearly.

The cost to the city under contract No. 10 of $29 per lamp year for single mantle lamps was 80 cents per lamp year more than was paid to the Rising Sun Company under previous contracts, notwithstanding the fact that the city received reductions in the price of gas amounting to 84 cents per lamp year.

When contract No. 10 expired on June 1, 1908, competitive bids for street lighting were called for by the Superintendent of Streets. Three bids were received

at prices varying from $24.90 to $27 for single mantle gas lamps. The prices were all considered to be too high and all bids were rejected. In order that the question might be more fully considered a contract for a period of one year was given to the Rising Sun Street Lighting Company at a price of $15.60 per lamp year (contract No. 11). This price was arrived at by deducting from the price bid by them, $25.20, the price which they would be obliged to pay the Consolidated Gas Company for gas each year, or $9.60. As the price to the city for gas was 24 cents per year lower than it could be secured by the Rising Sun Company, the city furnished the gas under this contract.

Competitive bids were again called for and three bids were received on June 28, 1909, the lowest bidder being the Greater Boston Illuminating Company, at a price of $20.49 for single mantle burners, the lamp understood to be of the inverted mantle type. This company did not prove to be a responsible one and was unable to furnish bonds, and, during the delay occasioned by them, the period in which the city could make a contract for more than one year for gas lighting expired, under the provisions of the amendments to the city charter. Contract No. 12 was therefore made with the Rising Sun Street Lighting Company for a period of four and a half months at the price bid by them, $23.60 per lamp year, the company to furnish all the equipment, including the gas and labor for lighting. This contract was extended for a period of six months from February 1, 1910, and has again been extended until February 1, 1911.

Beginning in 1905 successive rebates were made by the Rising Sun Company to the city, according to the terms of the contract, following reductions in the price of gas. These rebates brought the net price down from $30 to $29.40 on July 1, 1905, to $28.80 on December 10, 1905, and $28.20 on July 1, 1906.

It will be noted that the principal reason for the first contracts with the Rising Sun Street Lighting Company

were on account of their possessing exclusive rights to superior apparatus. During the last few years the manufacture of approved apparatus for gas lighting has advanced rapidly and this reason for reawarding the contract to a particular company does not now exist. It is probable, however, that the Welsbach Company, of which the Rising Sun Lighting Company is a subsidiary company, possesses a practical monopoly of the most improved form of burners for upright mantle lamps now manufactured in this country. It is possible, however, to secure the most improved form of lantern from independent manufacturers and a suitable burner can also be obtained in this country or in foreign countries.

The inverted mantle lamp, which has been developed largely in foreign countries, and to some extent in this country during recent years, furnishes a superior light, being less expensive in the matter of maintenance than the upright mantle lamp, and also giving a better distribution of light for the purpose of street illumination, as shown by experimental lamps installed by the Street Department.

Advances have also been made in the use of automatic devices for lighting and extinguishing gas lamps, and such devices are in operation in many cities of Europe and also in several of our neighboring smaller cities.

Under the present conditions it would seem advisable that some definite policy for gas lighting should be adopted, that the profit of the middleman should be eliminated and the work of maintenance and operation done either by the city authorities directly, or by the authorities of the gas company, who must of necessity furnish the gas, or by the two parties acting jointly.

It does not seem likely that competition between the Rising Sun Company and other street lighting companies will enable the city to obtain a material reduction from the prices now paid to the Rising Sun Company if we retain the present methods of lighting and extinguishing the lamps, either by labor employed by a lighting

company, or by the city directly. If, however, existing methods are abandoned and automatic lighting and extinguishing devices are installed, a very material reduction from present prices can be effected.

In general two forms of such devices are in satisfactory operation; one by which a form of clock mechanism is placed upon individual lamps, the second by which the lighting is done through a mechanism operated by waves or impulses in the gas main, inaugurated from the central stations of the gas company. Each system seems to be in about equal favor, the advantage of the clock system being that it is absolutely automatic in its operation and requires no labor, beyond the winding of the clock which is to be done about once a week. The advantages of the impulse system are that less labor is required for winding the clock, the maximum attention being given only once in six months. Its disadvantages, however, in case other than the gas company were to do the work of lighting, are that it places the responsibility for the proper operation of the system upon the gas company. This, however, does not seem to furnish an insuperable obstacle.

Several such devices have been tested by the authorities of the Street Department during the present year and others have been tested by the officials of the Consolidated Gas Company. The clock system is successful in operation in the City of Boston, and the impulse system has been in successful operation for a considerable period in the city of Springfield. Such devices are common in European cities also. While it may be possible that the ultimate degree of efficiency has not been reached for such devices, or perfection obtained in mechanical operation, yet such a degree of perfection has been obtained as to warrant their installation with the practical certainty of reducing the cost per lamp now paid, and with efficient service.

Any of the following alternative plans, if adopted, will furnish efficient gas lighting at a lower price than at present:

First, for the city to purchase an installation of in-

verted mantle lamps complete, with automatic devices, investment required, $310,000; city labor to be employed in operation; cost per lamp year, $19; saving, $4.60; total annual saving, $55,200.

Second, for the city to purchase an installation of upright mantle lamps complete, with automatic lighting device, investment required, $235,000; price per lamp year, $19; total annual saving, $55,000.

The cost per lamp year with operation by city labor, estimating sinking fund and interest charges on a fifteen-year basis, will amount to practically the same price, whether upright mantles or inverted mantle lamps are used. The greater amount of interest and sinking fund charges and increased cost for fixtures for the inverted mantle lamp over the upright mantle is balanced by the less cost for maintenance and operation.

Third, to accept the offer of the Consolidated Gas Company, with which you are familiar, to furnish service at a figure not to exceed $20.51 per lamp year, the city to furnish the plant. This would require for an inverted mantle lamp equipment an investment by the city of $185,000, and would result in a price of $21.85 per lamp year, a saving of $1.75 per lamp year, and a total saving of $21,000 per year. If upright lamps were used an investment of $114,000 would be necessary, the cost per lamp year would be $21.33, and a saving of $2.27 per lamp year, or a total saving of $27,240 per year, would be effected.

Considering the advantages of the inverted mantle lamps it would seem the better policy that they be purchased even at a higher first cost.

No radical improvements in low pressure street lighting have been made since the introduction of the incandescent mantle and there seems little likelihood that changes not adaptable to the present styles of street lamps will be made during the fifteen-year period, assumed as a basis for reckoning interest and sinking fund charges. It is probable rather that the proposed plant at the end of such period will be in condition for efficient service for a considerably longer period.

The figures given above must be understood to be approximate estimates only, although many of the items, such as the cost of gas, cost of lamps, and the cost of care and operation are closely fixed by present prices and from experimental data. With efficient supervision the price per lamp year should not exceed the figures given.

The estimates for inverted mantle lamps contemplate the installation of the higher price automatic lighters experimented with and ornamental post extensions similar to those now installed in the Jamaica Plain district.

As at least six months' time must be allowed for the satisfactory installation of a new outfit of street lamps, a definite policy should be adopted in the immediate future.

Very respectfully,

GUY C. EMERSON,
Consulting Engineer.

COMMUNICATION TO THE MAYOR AND CITY COUNCIL IN RELATION TO THE INFLUENCE OF POLITICS IN THE APPOINTMENT OF HEADS OF DEPARTMENTS AND SUBORDINATE OFFICERS DURING THE FIRST SIX MONTHS OF THE PRESENT ADMINISTRATION.

BOSTON, August 17, 1910.

To the Honorable the Mayor and City Council:

GENTLEMEN,— The Finance Commission respectfully submits herewith a report upon one of the methods of administration affecting the City of Boston and its financial interests, namely, the manner in which heads of departments and subordinate officers have been appointed during the first six months of the present fiscal year.

I. APPOINTMENTS OF HEADS OF DEPARTMENTS AND MEMBERS OF MUNICIPAL BOARDS.

Sufficient time has now elapsed since the charter amendments went into effect to show the Mayor's attitude toward those provisions of the charter which define the kinds of appointments which the Mayor should make. The issue involved has been befogged by drawing undue attention to certain individuals whose appointments have not been approved by the Civil Service Commission. The real issue is far more important than any merely personal matter involved in the rejection of individuals. In fact the character of the city government depends upon the proper understanding and decision of the real issue, which is whether the merit system or the spoils system shall be applied in the administration of the city's business.

Briefly summarized, the charter amendments require

that the Mayor shall make appointments "solely in the interests of the city," of recognized experts in such work as may devolve upon them, or of persons specially fitted therefor by education, training or experience; and that, except in the case of the Election Commission, which under the law is a bi-partisan board, the appointments shall be made without regard to party affiliations or residence.

The amendments were designed to accomplish four objects:

1. To strengthen the hands of the Mayor by requiring appointments to be made without regard to political affiliations or geographical limitations, both of which considerations had in the past operated to limit the field from which selections were made.

2. To remove the restrictions which had frequently been imposed on the Mayor's power of appointment by members of the Board of Aldermen who, by the use of their confirming power or by withholding their support of necessary appropriations, could compel the Mayor to appoint persons agreeable to them.

3. To place a check upon the Mayor's power to appoint incompetents to important offices, by requiring the Civil Service Commission, a board independent of the Mayor and with no power over appropriations, to pass upon the qualifications of the appointees and to refuse to approve those who were not shown to be competent persons with the requisite qualifications, thus preventing a recurrence of the wasteful methods, which in the past caused enormous financial losses to the city.

4. To enable the Mayor to confine his attention to the larger and more important problems of administration, by relieving him of the frequently self-imposed but unnecessary task of personally superintending the management of a multitude of petty departmental details; a task which the law requires to be and which should be performed by competent heads of departments.

These amendments are based upon the sound principle that only trained and capable officials should be intrusted

with the expenditure of the public funds. It was intended that the appointing power should cease to be a proprietary right of the Mayor, to be exercised in favor of those who had rendered him political or personal service, and that his power should be used "solely in the interests of the city." The inherent right of the people as a whole to able and honest government was recognized in these amendments as being superior to the demands of particular individuals for office. It was sought to safeguard the entire community against both favoritism and incompetency, which usually go hand in hand, causing a diversion of the public funds from necessary to unnecessary objects, and resulting in poorer streets, fewer playgrounds and less protection to life, health and property.

When the Legislature provided for the substitution of the merit system for the spoils system of appointments in the City of Boston, the public had the right to assume that the Mayor elected under the provisions of the charter amendments would avail himself of the opportunity afforded him to raise the appointments to a higher level than had ever been attained in any American city. The first six months' experience under the charter amendments shows, however, that the Mayor has either failed to realize his great opportunity or has deliberately chosen to reject it.

Though the reappointments, with a single exception, and many of the appointments to unpaid boards, are commendable, and the appointment, without regard to political considerations or local prejudices against non-residents, of a trained and experienced civil engineer as Superintendent of Streets tempers the feeling of loss caused by the unexplained failure to reappoint an official of great demonstrated worth, these creditable appointments should not conceal the fact that there have been a large number which have not been made "solely in the interests of the city." Many appear to have been made largely, some wholly, in consideration of personal support given to the Mayor, or for purely

political purposes. The political character of these appointments is a matter of common knowledge, nearly all having been accompanied by newspaper statements reciting the service rendered by the appointees. In many cases the appointees had no previous special training for or experience in the offices; and in other cases the appointees' records in office disqualified them.

The Mayor has made sixty-two appointments to paid and unpaid positions as heads of departments and to members of municipal boards since the charter amendments went into effect; thirty-seven to paid and twenty-five to unpaid positions. Of the appointments to paid positions twenty-three have been approved by the Civil Service Commission and fourteen have not been approved; of the appointments to unpaid positions twenty-one have been approved, three have not been approved, and one is pending.

Of the twenty-two new appointments to paid positions as heads of important departments, fifteen appear to have been made, and seven appear not to have been made, as rewards for political support given to the Mayor. Of these fifteen political appointments three were approved and twelve were not approved; of the seven appointments which appear not to have been made as rewards for political service five were approved and two were not approved.

However the friends of individual appointees may differ in opinion as to the action of the Civil Service Commission in particular cases, all disinterested persons will agree that the decisions of that commission have been made in good faith for the best interests of the city, and that the wisdom of the law under which they acted has been demonstrated. The Finance Commission believes that the city has not suffered a loss in any instance of rejection, that a much higher standard of selection was intended by the charter amendments, and that persons better qualified for the offices in question could and should have been found.

II. Appointments to Subordinate Offices in the Departments.

The political purpose underlying appointments of heads of departments and members of municipal boards has been manifested also in the removal and appointment of subordinates in several departments. The chairman of the Board of Bath Trustees has resigned recently because he found his views respecting the appointment of subordinates irreconcilable with those of the Mayor. He stated to the Finance Commission that he found a man at McKenzie Beach acting as constable, for whom there was no need, but who had been put to work by the Mayor without consultation with the chairman, and whom he, the chairman, thereupon dismissed. He stated that he was later called on the telephone by the Mayor, who informed him that he was Mayor of the City of Boston, and that he felt he had a right to make such appointments. The chairman said in reply that he would not permit anyone to be employed there without consulting him. Finding his views on the matter were not in harmony with those of the Mayor he thereupon sent in his resignation, which has since been accepted. In a letter written to the Mayor he says: "I do not believe that you should appoint men to positions within the department without consultation with the trustees. Such proceeding is wholly subversive of all discipline within the department, and is making us responsible for the conduct of persons over whom we virtually have no control." A copy of his letter containing a statement of the reasons for his resignation is submitted herewith. The chairman also stated that he received repeated requests from the Mayor's office for the appointment of women employees, who are not under civil service rules, and that although he informed the Mayor's office that the number of women employed in the department was ample, and that he could find no more places, he was constantly pressed to add to the force. He stated that his mind

was being disturbed by such interference and that he chose not to remain in office.

The Water Department has been undergoing a similar process of disorganization. Upon the failure of the Civil Service Commission to approve the Mayor's first appointment as Water Commissioner, Water Commissioner Hannan, in accordance with the Mayor's wishes, sought to create the new office of general superintendent of the department, in order to provide a place for the rejected appointee. The Civil Service Commission refused to permit the office of general superintendent to be filled without a competitive examination, as it seemed to be an evasion of section 15 of chapter 486 of the Acts of 1909. This attempt was thereupon abandoned and a new plan was evolved. Mr. Hannan stated that later he received orders from the Mayor to reduce to the rank and pay of clerk the Superintendent of the Distribution Division, and to appoint as superintendent in his place the person who had failed to obtain the Civil Service Commission's approval for the office of Water Commissioner. These instructions have been followed. When asked by the Finance Commission whether the former superintendent was as competent to manage the Distribution Division as the new appointee, Mr. Hannan answered, "Yes." When asked whether he would have made the change if he had been given a free hand by the Mayor to do what he thought best for the city, he declined to answer. Being questioned further he stated: "At the present time I am looking out for myself. It is a case of livelihood with me as it is with everybody down there." This answer makes it manifest that the Water Commissioner made the change in obedience to the desire of the Mayor, in order to protect himself for the time being; and that neither the Mayor nor the Water Commissioner considered either the injustice of degrading an admittedly competent superintendent, who had won his office by meritorious service, or the resulting demoralization of the department.

The office of City Collector is being exploited for political purposes by the Mayor with the entire acquiescence of the collector who, himself, appointed as a reward for political service, is now engaged in discharging his obligations to the Mayor by removing experienced officials and appointing in their places political supporters of the Mayor. The collector is not really, but only nominally, the head of the department, so far as removals from or appointments to office are concerned. He assumed the duties of collector on the 13th of June and within two days the cashier, who held the office since 1902 and performed his duties acceptably, was forced under threat of removal to resign, and a favorite of the Mayor was appointed in his place. Without the knowledge of the collector an employee of the Mayor's office asked the cashier in behalf of the Mayor to tender his resignation, to take effect on the 15th. The resignation was tendered and the new cashier was appointed on the next day, the 15th of June. In the removal of the former cashier and the appointment of the new one the collector was a mere instrument in the execution of the Mayor's plan to remove from office one who has been opposed to him politically and to appoint in his place a political supporter. No consideration was given to the evil effects of this palpable application to an important city department of the theory "to the victors belong the spoils."

Several other changes which have recently taken place in the collector's department present further evidence of the pliancy of the collector in the hands of the Mayor. It is apparent that in some cases the collector has not learned whom the Mayor wishes to remove or appoint as soon as the representatives of the newspapers. When examined by the chairman of the Finance Commission on the 29th of July last, he was asked whether the newspaper notice of the contemplated removal of two clerks in the department was authentic, and he answered that he did not understand that either of the two men named were selected

to be removed, but that it was "rather anticipated that they might go." When asked whether he contemplated filling their places, he said he had not considered that. When asked if a certain individual was about to be appointed to the department, as stated in the newspapers, he answered, "I do not know if I should know him. I have never seen him."

Q. You do not know anything about it?
A. No.

Since these statements were made by the collector the two men reported in the newspapers as slated for removal have been removed, and the person reported in the newspapers as about to be appointed has been appointed. Four others have been removed and five others appointed, all for political reasons. One of the new appointees the collector had never met, except once during the recent municipal election while he was acting as assistant campaign manager for the Mayor. The other appointees the collector did not know at all until they were brought into his office shortly before their appointment.

The examination made by the Finance Commission, both of the appointments of heads of departments and of subordinate officials, shows that politics has been almost invariably the moving cause of the changes that have been accomplished, and that the usual result of the changes has been the substitution of the inexperienced for the experienced in office. The more important offices have been given to those who performed the greater, and the minor offices to those who rendered the lesser, political services. The continued application of this principle to the administration of the city's business cannot fail to be of disadvantage to the citizens as a whole. If unchecked it will lead inevitably to the restoration of the spoils system, as applied to the municipal offices, with its attendant losses. The service will become demoralized, because appointments, tenure and promotion will again depend upon political influence and not upon merit.

Subordinates will cease to hope for advancement through merit and will consequently lose respect for their superiors and interest in their work. In the lax discipline inevitably resulting public funds will be wasted which are needed for useful purposes.

The Finance Commission commends the following statements in the Mayor's inaugural address of February 7, 1910:

> Whatever views the citizens of Boston have entertained as to the merits of the various new features now incorporated into the charter, the plain duty that now lies before us is to give each and all of the new provisions a fair trial according to the intent of the Legislature.
>
> . . . . . .
>
> Now the Mayor is obliged, in the first place, to sign a certificate declaring that he makes the appointment "solely in the interests of the city"; this clearly excludes such partisan or personal considerations as have in the past often influenced appointments at City Hall, under all administrations.

The commission respectfully recommends:

1. That the words of the inaugural above quoted, as well as the letter and spirit of the charter amendments, be observed hereafter in the making of appointments.

2. That the Mayor appoint a competent permanent head of the Fire Department, thus relieving the present untrained temporary appointee of his position, and preventing the demoralization which must inevitably result from the continuance of the present uncertainty as to the head of the department. The city is entitled to permanent heads of departments, approved in accordance with law by the Civil Service Commission, and the statute should no longer be evaded under color of temporary appointments.

3. That the Mayor consult the Boston Society of Engineers, or some other competent body, for the purpose of obtaining the names of persons eligible for the office of Water Commissioner, and that a competent person be appointed to that office.

4. That the Mayor consult physicians and sanitary engineers of high standing in their profession, who are familiar with modern scientific public health administration, for the purpose of obtaining names of persons eligible for the office of Health Commissioner; and that a competent person be appointed to that office.

5. That the Mayor, before making another appointment to the office of Penal Institutions Commissioner, consult with persons recognized as authorities on the subject of the management of penal institutions, for the purpose of obtaining names of persons qualified for the office.

6. That the Mayor confine himself to the larger and more important administrative problems and cease to interfere with the heads of departments in the appointment or removal of petty officials.

Respectfully submitted,

THE FINANCE COMMISSION,
by JOHN A. SULLIVAN,
Chairman.

BOSTON, MASS., July 20, 1910.

HON. JOHN F. FITZGERALD,
City Hall, Boston, Mass.:

DEAR SIR,— After tendering you my resignation as chairman of Board Bath Trustees, yesterday, two of my colleagues, I understand, called to see you, obtained the resignation from you, and have asked me to reconsider it. I told them it was impossible for me to do this, but that I did not wish to embarrass either your administration or the conduct of the department, and would therefore continue to serve until such time as you had secured a satisfactory successor, not exceeding a period of three weeks. I therefore return you the resignation which I trust you will accept as soon as possible.

I have no feeling in this matter, and no desire to give it any publicity. I understand that you are Mayor

and responsible for all the departments. I should hestitate to appoint any person whom you thought would not carry out any policy which you might have, or who personally was objectionable to you. I do not, however, believe that you should appoint men to positions within the department without consultation with the trustees. Such proceeding is wholly subversive of all discipline within the department, and is making us responsible for the conduct of persons over whom we virtually have no control.

While I have enjoyed the work of the department, it is, as you know, a labor of love, and I am very much occupied with my own business.

You ought to have as chairman of your Board of Bath Trustees one who is in accord with your policies, and I am therefore forwarding you my resignation because I do not feel that I can change the point of view I now have with reference to the performance of my duty as chairman of the Board.

With best wishes for a successful administration, I am,

Yours very truly,

WALTER R. MANSFIELD.

COMMUNICATION TO THE MAYOR IN RELATION TO THE PROPOSALS FOR SITES FOR A NEW SCHOOLHOUSE IN THE LEWIS SCHOOL DISTRICT.

BOSTON, September 15, 1910.

HON. JOHN F. FITZGERALD, *Mayor:*

SIR,— The Finance Commission has received your communication of September 3, 1910, in regard to a site for the new school building about to be erected in the Lewis District. A brief statement of the essential facts is as follows:

On May 16, 1910, the School Committee designated the Lewis District for the erection of a new upper elementary school building; on May 28, 1910, the Schoolhouse Department advertised for land in the Lewis District for the purpose of this new school building; on June 13, 1910, bids were publicly opened. Among the lots of land offered were the following, in close proximity to Washington Park, and on that account seeming to be especially fitted for the purpose. For convenience they will be called hereinafter by the letters set against them respectively:

A. A lot containing 34,169 square feet of land, bounded by Walnut avenue, Harold street and Bower street, offered by different brokers at prices varying from $30,700 to $35,000, but subsequently reduced to $23,000.

B. A lot on Walnut avenue, running back to Paulding street, containing 25,056 square feet of land, offered first at $15,000 but subsequently reduced to $12,778.56.

C. A lot on Walnut avenue, running back to Paulding street, adjoining lot B, containing 15,909 square feet of land, offered at $8,000. This offer has since been withdrawn but it is believed that the lot can be bought or

secured by eminent domain at substantially this price, which is in excess of the assessed valuation.

D. A lot on the corner of Walnut avenue and Bainbridge street, running back to Paulding street, containing 8,802 square feet of land, offered at $10,250. It is probable that a concession in price may be obtained from the owner.

E. A lot on Bainbridge street, containing approximately 21,455 square feet, offered at $19,309.50, in conjunction with the lot adjoining on Walnut avenue, containing 9,522 square feet, offered at $7,000, a total of 30,977 square feet, at a cost of $26,309.50. The owners have since reduced their offer to $23,091.25.

These various lots are assessed as follows:

Lot A	$30,700	Lot D	$11,300
Lot B	14,500	Lot E	20,200
Lot C	7,100		

Although these lots, with the exception of lots C and E, are offered at prices below their assessed valuation, yet it is probable that none would bring the assessed value if sold at the present time. For several years this district has been undergoing a change from large and expensive residences to moderate cost apartments, and sales have been made far below the assessments.

For example, lot B, first offered to the city at $15,000 is assessed for $14,500, yet only a few days prior to this offer it was bought for $8,000, or $6,500 less than its assessed valuation.

The Schoolhouse Commission has voted to take lots B and C and their decision is before Your Honor for approval or disapproval.

The decision has been criticised by the owner of lot A, who claims that although his price is greater and his area less, the land has such superior advantages for schoolhouse purposes that it ought to have been taken in preference. It has advantages, being situated on an eminence and being bounded by three streets, but it contains only 34,000 square feet, which is less than the school authorities regard as desirable.

Under their rule, that 40,000 feet should be taken for schools of this class, except in congested districts, none of the lots offered is by itself large enough. Lots B and C together, however, make an area of 40,965 square feet. Lots C and D make an area of only 24,711 square feet. Lot E contains only 30,977 square feet.

Lots B, C and D together would make an ideal site for school purposes, but the total cost is too great. Lots B and C, being directly opposite Washington Park, also make a most desirable site, but there seems to be a serious difference of opinion as to the probable cost of a building erected thereon, as the land slopes badly and there is some uncertainty as to the amount of ledge that may be found. The owner of lot A challenges the accuracy of the estimates made by the Schoolhouse Commission, and his expert says that a building there erected will cost several thousand dollars more than these estimates.

A solution of the problem, which has been submitted to and approved by the Schoolhouse Commissioners, the Superintendent of Schools, the chairman of the School Board, and the Superintendent of Public Grounds, and which the Finance Commission now submits to Your Honor, is to erect the new school on the city's own land on Washington Park, fronting on Paulding street, and thus save at least $20,000 which otherwise would be expended for a site.

Washington Park was purchased by the city of Roxbury and passed, at the time of annexation, to the City of Boston. Part of these premises were conveyed by deeds dated June 30, 1860, "subject to the restriction and on the condition that for a period of fifty years from the date hereof they shall be used as a public square or park and no buildings erected thereon." The fifty-year term expired on June 30 of the present year and there are apparently no restrictions whatever to the city's use of this part of the park.

The only possible objection is the general one that the city ought not to reduce its park area and its breath-

ing spaces, with which sentiment the Finance Commission is in full accord. But it is to be remembered that Washington Park has an area of 396,125 square feet, that the school building will reduce this area by not exceeding 12,000 square feet, a comparatively insignificant amount, and that the school children will thus have the benefit of practically the entire park for the very purpose for which the park is established, — a breathing space and playground. The more people, and especially the more children, who can be drawn to a breathing place, the better. This is in the spirit of the recent legislation enlarging the powers of the School Committee in respect to physical education and the use of the public parks.

In this connection it should be remembered that this general locality is especially favored with public grounds, and that the small space to be occupied by the school building will not be missed here. Fountain square is close at hand on Walnut avenue, containing 103,000 square feet. Cedar square on Cedar street contains 27,730 square feet. Franklin Park with its broad domain and splendid opportunities is only about a half a mile distant. Any objection that might be raised on this account is thus readily answered, so far as this particular case is concerned.

The commission recommends that none of the lots offered be accepted, but that the school be erected on Washington Park.

Respectfully submitted,

THE FINANCE COMMISSION,
by JOHN A. SULLIVAN,
Chairman.

COMMUNICATION TO THE MAYOR IN RELATION TO THE REASONABLENESS OF THE CHARGES OF ARCHITECT EMPLOYED IN THE RECONSTRUCTION OF CURTIS HALL, JAMAICA PLAIN.

BOSTON, September 15, 1910.

HON. JOHN F. FITZGERALD, *Mayor:*

SIR,— On August 17, 1910, Your Honor submitted to the Finance Commission for investigation and report the alleged excessive charge by the architect who was employed in connection with the reconstruction of Curtis Hall, Jamaica Plain. The commission has made the investigation as requested and herewith submits its report.

The present Superintendent of Public Buildings stated that the architect's fee of 10 per cent. on work costing about $120,000 is, in his judgment, excessive "in view of the fact that the building is not to be rebuilt on the old lines, but is to consist in a great part of work which will be entirely new,— such as a new roof, new addition to the rear of the building for a boiler room, new swimming pool, etc." He also stated that sometimes fees of only 5 or 6 per cent. are charged for work of a like nature.

The former Superintendent of Public Buildings made an oral agreement with the architect to pay him for his services 10 per cent. of the cost of construction. Bills have been submitted for a portion of the fees on this basis and have been approved by the auditor and paid by the treasurer. The contract seems to have been made fairly and there is no contention that the work is not being done properly.

The commission is informed by experts that the rate is not excessive, but that it falls within the designation

"alterations," for which a 10 per cent. fee is permissible.

Immediately after his employment, the architect made a survey of the work and measured the thickness of walls, foundations and girders for the purpose of determining the quality and strength of material which would be used in reconstruction. Later he made a set of plans, which he was asked to amend, and accordingly he made an alternative set of plans to meet the desires of a citizens' committee, which had been appointed to consult with the architect and the Superintendent of Public Buildings. The architect had various conferences with the members of the committee, during which four schemes marked "A," "B," "C," and "D," were prepared and submitted to them. These were not technically drawings, but merely preliminary studies, yet their preparation involved considerable labor. The conferences occupied a great deal more time than is required of an architect under ordinary circumstances, and in the opinion of the commission this should be taken into consideration in deciding whether the fee charged is a fair one.

The commission requested the Building Commissioner, who is also an architect, to examine the drawings and specifications and to give to the Finance Commission his opinion as to whether the fee charged was excessive. This examination and report has been made as requested. The Building Commissioner believes that the work is properly classified as "alterations," and that the fee is a proper one. His report is appended hereto.

Cases like the present one are to be distinguished from additions to existing buildings where the architect employed on the original building is also employed on the addition, the plans for the original building being of great aid in the new work.

The Finance Commission has found no evidence that the fee is excessive and in its opinion the city is legally bound to pay at the agreed rate. The commission has, therefore, under section 19 of the charter amendments, notified the City Auditor that it has

investigated the fee alleged to be excessive, that it has submitted a report thereon, and that, in its opinion, the bill should be paid.

Respectfully submitted,

THE FINANCE COMMISSION,
by JOHN A. SULLIVAN,
Chairman.

NOTE.— Mr. Balch of the commission was prevented by absence from taking part in the investigations on which this report is based, and therefore takes no part in the decision.

CITY OF BOSTON, BUILDING DEPARTMENT.
OFFICE OF THE BUILDING COMMISSIONER,
OLD COURT HOUSE, September 9, 1910.

MR. JOHN A. SULLIVAN,
Chairman Boston Finance Commission,
410–416 Tremont Building, Boston:

DEAR SIR,— At your request I have examined the drawings and specifications prepared by Mr. Lewis H. Bacon for the work to be done at the Curtis Hall building in Jamaica Plain, and through a personal interview with him have learned the instructions under which he worked and the method pursued in carrying out such instructions.

My understanding is that Mr. George W. Morrison, then Superintendent of Public Buildings, appointed Mr. Bacon architect for the building, and instructed him to prepare sketches in accordance with suggestions to be made by a committee or committees of citizens of Jamaica Plain.

Mr. Bacon at once measured the building as it stood, and made complete drawings showing its condition.

After several consultations with committees, Mr. Bacon prepared four sketches showing different arrangements for remodeling the building. These sketches are quite complete and are marked A, B, C and D.

The sketch D was recommended by the committee or committees jointly, and Mr. Bacon was instructed by Mr. Morrison to prepare full drawings for the building in accordance with sketch D.

Mr. Morrison agreed that the remuneration to Mr. Bacon should be upon the basis of 10 per cent. of the cost of the work, the fee to include all fees for domestic engineering.

Upon the completion of the drawings and specifications, the Mayor approved the employment of Mr. Bacon as architect and authorized advertisement for proposals for doing the work. One proposal only was received and the price given was considered so large that Mr. Morrison instructed Mr. Bacon to revise his drawings for the purpose of reducing the cost of the building. The amendments made in the drawings and specifications showed changes in one portion of the building, and upon receiving proposals from builders for the original set and for the revised set, it was determined to proceed with the building as shown by the original completed set of drawings and to abandon the proposition to revise the arrangement as shown on the amended drawings.

The reason for making a 10 per cent. charge for alterations is that the work devolving upon the architect is quite as much and usually more than if an entire new building were to be erected, while the cost of the work upon which the fee is based is considerably less.

In my opinion there is no doubt but that the work prepared for is an alteration and not new work.

If there were any doubt in my mind, an examination of the sketches with a knowledge of the work necessary to their completion, together with an examination of the drawings made of the existing building from measurements made, would convince me that Mr. Bacon had earned in this preliminary work enough, when added to 6 per cent. upon the cost of the actual work to be done, to make his total fee fully 10 per cent.

I note, also, that whereas it is usual to make an additional charge for such services, Mr. Bacon includes the services of engineers for heating and ventilating and for the electric work in his 10 per cent. fee.

Mr. Bacon makes a charge for the amended drawings and specifications made for the purpose of reducing the cost of the building. These drawings were abandoned and seem to have no connection with the three sketches A, B, C or the final completed set and it would seem proper that some charge be made for them. As I understand it Mr. Bacon has based this charge upon an informal estimate of cost which is less in amount than the lowest formal bid received for that portion of the work.

Yours respectfully,

ARTHUR G. EVERETT,

Building Commissioner.

COMMUNICATION TO THE CITY COUNCIL IN RELATION TO THE PROPOSED DEPARTMENT OF PUBLIC WORKS.

BOSTON, September 16, 1910.

To the Honorable the City Council:

GENTLEMEN,— The Finance Commission is informed that at an early date an ordinance for the creation of a Department of Public Works by the consolidation of the present Street, Water and Engineering Departments will be submitted to the City Council. In order to remove any misapprehension resulting from statements in the Press as to the position of the Finance Commission on the question of consolidation, the commission desires to state that as yet no definite plan of consolidation has been submitted for its consideration. Any desirable consolidation should concentrate responsibility, reduce friction and promote efficiency and economy. If a plan is submitted which seems well adapted to secure these results it should receive the approval of the City Council. If such results do not seem likely to follow consolidation, the existing order of departments should be maintained.

The commission suggests that the City Council carefully consider the following matters before it reaches a conclusion as to the desirability of the proposed change:

1. The danger of consolidating the departments to such an extent as to create a system beyond the administrative capacity of any individual likely to be appointed as its head.

2. The liability of having persons appointed as heads of the Engineering and Water Divisions of less competency than those likely to be appointed under

the existing system as heads of the Engineering and Water Departments, whose qualifications must be approved by the Civil Service Commissioners.

3. Whether in the plan submitted adequate provision is made for keeping the labor force and the financial accounts of the Water Division separate from the force and the accounts of other divisions of the Department of Public Works. Unless such separation is accomplished, the expenses of the Water Division may be improperly increased and the water-takers be charged exorbitant rates in consequence.

4. Any plan of consolidation should show the distribution of power and responsibility, the division of labor, the salary and wage schedules, and the number of officials and subordinates in each of the divisions of the department. A proper scheme of consolidation should effect large economies, as hundreds of thousands of dollars are wasted annually by the retention of numerous clerks and other employees who are not needed in the service.

Respectfully submitted,

THE FINANCE COMMISSION,
by JOHN A. SULLIVAN,
Chairman.

COMMUNICATION TO THE MAYOR AND CITY COUNCIL IN RELATION TO LOAN ORDERS PENDING IN THE CITY COUNCIL.

BOSTON, September 17, 1910.

To the Honorable the Mayor and City Council:

GENTLEMEN,— In various reports submitted to the Mayor and City Council the former Finance Commission called attention to the enormous increase in the indebtedness of the city and to the necessity of reforming its financial policy. Thus the commission recommended:

1. That the practice of borrowing money for the extension of water mains be discontinued and that the money be provided by taxes. (Volume I., pages 24–26; Volume II., page 168.)

2. That the practice of borrowing outside the debt limit for sewer purposes be discontinued. (Volume II., page 168.)

3. That the money needed for the improvement of Hyde Park avenue be borrowed inside the debt limit and not, as provided by chapter 437 of the Acts of 1908, outside the debt limit. (Volume I., page 508.)

4. That items amounting to over $500,000 in the loan bill of July 26, 1907, be repealed. (Volume I., page 127.)

5. That no money be borrowed outside the debt limit except for rapid transit purposes. (Volume II., page 168.)

6. That no money be borrowed for waterworks, schools, sewer construction, current expenses, or for any purpose of an annually recurrent nature. Volume II., page 168.)

These recommendations were based upon the following facts:

1. Much of the money borrowed was for unnecessary objects or for repairs, maintenance, or other current expenses which should have been provided from taxes. (Volume I., pages 112, 113; Volume II., page 167.)

2. These unnecessary or improper loans, issued between the years 1895 and 1907, had contributed largely to increase the debt four times as fast as the increase in the valuation of property in the city subject to taxation, and seven and one-half times as fast as the increase in population, the debt having increased 166 per cent. in this period, while the valuation had increased only 38 per cent. and the population only 22.7 per cent.

3. As a consequence the city was paying over $5,000,000 annually for interest and sinking fund requirements, or about one-fourth of the entire amount raised by taxation.

Some of the recommendations of the commission have not been adopted. Thus, money has since been borrowed for land and buildings for schools and for sewer purposes.

Though the School Committee this year appropriated $529,557 for land and buildings for schools,—this being the second successful attempt to exercise the power to raise money for this purpose by taxation since the passage of chapter 448 of the Acts of 1901 authorizing appropriations of an amount equal to 40 cents on each thousand dollars of the valuation of property,—it has also borrowed $1,000,000 this year for land and buildings. The Legislature, on the recommendation of the Finance Commission, this year refused authority to borrow $2,500,000 more for land and buildings, and the commission believes that in the near future the authority to borrow $500,000 annually for this purpose should be revoked, and that all money needed thereafter be provided out of taxes. (See Finance Commission report dated April 1, 1910.)

Large loans for surface drainage authorized by chapter 485 of the Acts of 1907, and for sewerage works under

chapter 426 of the Acts of 1897, are still being made, but these are within the debt limit and not outside as in the past, the authority for borrowing outside the debt limit for those purposes having been revoked by chapter 315 of the Acts of 1909. Of the $1,284,000 appropriated this year for such purposes, $974,000 was provided out of loans and only $310,000 from taxes, or less than one-fourth of the whole amount. These expenses recur annually and the commission believes they should be met wholly from taxes.

The greater part of the recommendations of the commission have been adopted, however, and much progress in financial reform has been made. Thus:

The proposed loan of $300,000 in the year 1907, for the extension of water mains was rejected by the City Council, and no loans for this purpose have since been authorized.

The loan of $69,000 for the improvement of Hyde Park avenue was made within the debt limit and not outside, as authorized by the Legislature.

Favorable action has been secured on $297,000 of the items in the loan bill of July 26, 1907 amounting to $514,500 which were recommended by the commission to be revoked, $233,000 having been rescinded and $64,000 having been transferred for useful objects; items amounting to $215,000 have been issued contrary to the commission's recommendations, and one item for $2,500 has not been rescinded but it has not been issued.

The Legislature, on the recommendation of the commission, by chapter 315 of the Acts of 1909, revoked all authority previously given under special acts to issue loans outside the debt limit except for rapid transit purposes.

Since the date of the commission's recommendation no money has been borrowed for current expenses, and with the exceptions previously noted as to school and sewer loans none has been borrowed for expenses of an annually recurrent nature. In 1909–10 and in the present year no money has been borrowed for street

repairs, as in former years, the money for this purpose having been provided from taxes. Moreover, last year considerable sums were appropriated from taxes for permanent improvements, such as those at the City Hospital and at Curtis Hall, for reconstruction of bridges and for a new boat for the Infirmary Department; and this year for permanent improvements at the City Hospital, for bridge reconstruction, for a new ferryboat, and for the reconstruction of Eastern Avenue Wharf. Such action marks the approach of a sound financial policy and cannot be too highly commended.

As a result of such improved financial methods, the city's indebtedness for all except rapid transit, metropolitan district and state purposes, actually decreased $1,720,768.36 in the fiscal years 1908–09 and 1909–10, of which reduction $1,000,000 was due to the payment by the state to the city for the Boston Insane Hospital property.

The commission makes no criticism at the present time of the loans made in the current year, but calls attention to the fact that the debt is again rising rapidly and that there is a necessity of scrutinizing with the greatest care the loan orders now pending.

Notwithstanding the appropriations from taxes which, under the lax financial methods of former years, would have been made from loans, the net city and county debt, which was $71,345,972.58 on January 31, 1910, rose to $74,985,605.29 by August 31, 1910, an increase in seven months of $3,637,632.71. The increase will be partially offset by payments into the sinking funds during the year, but it is certain that the net city and county debt will be much greater at the end of the year than it was at the beginning.

The loans authorized in the present and previous years, and issued in this year, amount to $4,173,500, including $1,000,000 for rapid transit purposes and $1,000,000 for land and buildings for schools.

The loan orders now pending in the City Council amount to $2,110,750, as shown in a table annexed

hereto, marked Appendix A. Only $1,193,545.71, or about one-half of that amount, can be authorized now, however, as the borrowing capacity which was $3,774,045.71 at the beginning of the year has been reduced by loans amounting to $2,580,500, as shown in an appendix hereto, marked B.

Notwithstanding this slender borrowing capacity the commission believes that the city's interests require the passage of the following loans:

1. Land for the Extension of the Department of Infectious Diseases, City Hospital, $67,000.

The City Hospital trustees urge this loan in order to provide additional facilities for the treatment of infectious diseases. In the two years 1908 to 1910 inclusive 226 persons suffering from scarlet fever or diphtheria were denied admission on account of lack of accommodations; and in the latter of the two years over 100 persons ill with scarlet fever were also denied admission, but were sent to the Haynes Memorial Hospital for treatment at the city's expense. In case of epidemic the facilities at the City Hospital are inadequate. The commission believes the extension to be necessary at the present time and as the land can be secured at a fair price there appears to be no reason for delay.

2. Fire Department, Rebuilding Repair Shop, $68,568.

The recent destruction of the repair shop makes the passage of a loan necessary. Besides the $68,658 for rebuilding the repair shop $115,500 is asked to provide tools, machinery and fire apparatus. The commission believes that only the sum required for rebuilding the repair shop should be raised by loan and that such of the other items as are necessary be provided for by a transfer from the reserve fund, which on August 31, was $177,429.50.

3. Incinerating Plant, $300,000.

The need of providing better means of disposing of refuse is generally recognized. The former Superintendent of Streets, now Consulting Engineer to the commission, believes that money should be provided now for the erection of one incinerating plant. In this opinion the commission concurs. Unless far more favorable terms than the existing ones are secured by the city from the contractors who are now disposing of refuse at Spectacle Island and on Atlantic avenue, or from other contractors, it will be necessary for the city to erect a number of incinerating plants. The present Superintendent of Streets, on August 27, 1910, advertised for bids for disposing of refuse for a term of ten years from January 1, 1912, the date of the expiration of the contract between the city and the New England Sanitary Product Company. Pending the submission of bids the money for one incinerator should be provided and plans for its construction should be drawn, so that the city in the event of receiving unsatisfactory bids may, at once, make partial provision for the disposal of refuse and arrange for the erection of more incinerators next year. The bids of private contractors should be considered and the city's policy determined not later than the beginning of the next fiscal year.

4. Street Lighting Equipment, $180,000.

As already stated in its report, dated July 22, 1910, the commission believes this loan order should be increased to $310,000, so as to provide for automatic lighting and extinguishing devices as well as for the inverted mantle gas lamps contemplated in the original loan order of $180,000. By this means the city would become the owner of its own street lighting equipment, the middle man would be eliminated and the city would save over the present prices about $55,000 a year. The recom-

mendation of the commission has not been adopted, partly because of the Mayor's reported unwillingness to displace some of the present force of lamplighters, who are employees of a private contractor, and partly because of the opinion of the Superintendent of Streets that the efficiency of automatic devices has not been demonstrated. The superintendent accordingly advertised for bids for street lighting on a two-year contract, but the advertisement has since been withdrawn, properly the commission thinks, as no company obliged to install 12,000 street lamps could bid successfully in competition with the present contractor whose plant is now installed. The Superintendent of Streets now states that it is his intention to solicit bids on a more comprehensive plan, namely, on a five or ten year contract from operating companies which will furnish gas, lamps, and care for the equipment; from companies which will sell lamps, or automatic devices, but will not take care of the equipment, and also from the Edison Electric Illuminating Company for furnishing electric lamps and light. He states that as a result of the bids which may be obtained it may be necessary to have $310,000 available for the purchase of gas lamps and automatic devices, and he believes a loan for that amount should be authorized. If the loan is needed it will be available, and if it is not required it need not be issued.

If these four loans, aggregating $745,658 are passed, the existing borrowing capacity will have been reduced to $447,887 which will have to provide for all contingencies until the 1st of next February. The commission believes that this is none too large a margin of safety for a city of the size of Boston, exposed as it is to such dangers as the recent fire in the lumber district has made manifest. The City Auditor believes, and in this the Finance Commission concurs, that the entire borrowing capacity of the city should not be exhausted in any year, but that a reserve of not less than $500,000 should be maintained. Epidemics, conflagrations, and bursting of water mains may occur at any time, and a reserve of at least $500,000

should be available for such contingencies. The necessity of a reserve is emphasized by the fact that a large sum may be needed this year to provide for the erection of a building and the installation of apparatus for a new fire-alarm signal system. This subject has already been referred by the Mayor to the Chamber of Commerce, the Boston Board of Fire Underwriters and the Finance Commission for consideration.

The commission believes that the following loan orders now pending should be rejected.

1. Parks, Playgrounds, and Bathing Establishments, $1,085,750.

These various orders should be rejected for lack of funds; none are of sufficient importance to justify trenching upon the small reserve.

2. Street Widenings.

Norfolk street, Ward 24	$260,000
Union Park street	95,000
	$355,000

Norfolk Street, $260,000.—The engineer of the Finance Commission believes that there is urgent need of widening Norfolk street, between Codman square and the junction of Bernard street and Lauriat avenue, as this part of the street contains two car tracks and is not wide enough to provide properly for the heavy travel which it sustains. The need of widening the street beyond Hobson square he believes to be less urgent, though it is his opinion that it will have to be done in the near future and that its postponement will increase the land damages the city will have to pay.

The commission believes that the widening would be of public benefit, but that it is not of such pressing necessity as to justify the withdrawal of so large a portion of the money which can be borrowed this year. The Street Commissioners should be requested to

report to the City Council before the beginning of the next fiscal year as to the cost and the necessity of this widening as compared with improvements of other thoroughfares.

Union Park Street, $95,000.— The widening of this street is proposed in order to improve the perspective of the Cathedral of the Holy Cross, as appears from the following language in the message of the Mayor accompanying the loan order:

> I beg to recommend for passage the accompanying loan order for $95,000 for the widening of Union Park street, between Washington street and Harrison avenue, to a mean width of about seventy-one feet. It has always been regarded as unfortunate that Union Park street should be contracted at this portion of its course to a narrow and unattractive passageway. It forms the northern boundary of the Cathedral of the Holy Cross, which is one of the largest and noblest edifices of public worship in the city. The flank view of this great pile is, I am assured, particularly fine from an architectural standpoint, but its effect is lost to a great extent because of the absence of a proper perspective. By broadening Union Park street an admirable oblique view of the entire structure, including the façade and one side, with the left transept, may be obtained from Washington street, and its cruciform character, from which the name is derived, will be plainly revealed.

The æsthetic purpose which appears in the message is a laudable one, but it does not justify the proposed expenditure of the city's money. If it were held to do so, any public street might be widened in order to improve the view of edifices not public property.

Nor is the fact that Union park is wider than Union Park street a sufficient reason for widening a portion of the latter as now proposed. They were not laid out at the same time as one highway, but at different times and for different widths. The former was intended as a park and highway, the latter as a highway only, and the width of each was determined with reference to their intended uses. If Union Park street is too narrow to accommodate its pedestrian and team traffic,

it should be widened as soon as the city can afford it. Until it is shown to be too narrow for these purposes it should not be widened at the city's expense. The commission believes that there is not a sufficient volume of team traffic or travel by pedestrians to justify any expenditure of the city's money for this purpose. The team traffic through Union Park street and some of the adjacent streets between Washington street and Harrison avenue was counted for nine-hour periods in two days, August 3 and 8, between 8 a. m. and 6 p. m. The traffic through Union Park street was fairly uniform, averaging approximately nine teams per hour,—a very small amount of traffic. The average for the first street north of Union Park street, Waltham street, was thirty-four teams per hour; and of the first street south of Union Park street, Malden street, nine teams per hour. The needs of local traffic in the immediate vicinity are amply provided for by Malden and Waltham streets; and, as Waltham street joins Union Park street just beyond Harrison avenue and continues as a single street to Albany street, through traffic could be accommodated on Waltham street alone. There is no reason to believe that either local or through traffic interests will benefit if Union Park street is widened. As for pedestrians, there is no apparent necessity for widening the street to accommodate them.

Even though the widening might yield certain direct benefits, such as the increased development of real estate in the vicinity and corresponding increase in taxable values, that does not justify the widening if general public convenience does not require it. Moreover, the commission believes that if any indirect benefits are realized they will be slight, owing to the character of the buildings and occupations in the vicinity, the presence of the elevated railway structure, and the known tendency to depreciation in value in this part of the South End.

Various precedents, so called, have been cited by the advocates of the widening, but none of them touch the

real question at issue, namely, the necessity of widening the street. It seems to the commission that the laying out of streets in the past, which were not expected to promote public convenience, furnishes precedents which ought not to be followed by a city that lacks money for improvements of great public advantage, such as the widening of thoroughfares, the laying out of streets in the growing suburbs, the provision of better bathing facilities, more playgrounds for the children, and a system of public convenience stations.

Moreover the precedents cited, namely, the purchase of Trinity Triangle in Copley square, the laying out of Avenue Louis Pasteur and of Opera place, differ from the Union Park street case in important particulars.

Thus, by the purchase of Trinity Triangle, the city preserved forever for the benefit of the public free access of light and air to Copley square, an existing public park. To permit the triangle to be built upon by a private owner would have seriously impaired the value of the city's interests in Copley square, in the Public Library, and in the Art Museum. The city had acquired a site for the Public Library, had given a site for the Art Museum, and had laid out Copley square prior to the purchase of Trinity Triangle, which was the final act in a series of improvements conceived at an earlier period and involving millions of dollars. The city's interests were important enough to justify the payment of $30,000 for their protection and doubtless the expenditure would have been made if adjacent church and other private property had not been in existence.

It should also be noted that in these cases private interests made contributions, unlike the Union Park street case where the improvement is intended to be at the city's sole expense. Thus the land for Avenue Louis Pasteur was given to the city, half the value of the land was contributed by private parties in the Opera place case, and according to the report of the majority of the Board of Aldermen, private parties contributed $41,000 to the purchase of Trinity Triangle,

the city's contribution being $30,000. (See City Council Minutes for the year 1884, pages 603, 612.) The legislative history of the purchase of Trinity Triangle is shown in an appendix hereto annexed, marked C.

The city is under no moral obligation to widen Union Park street. The part now proposed to be widened was a narrow private way known as Blake's court up to 1860, when it was dedicated as a public highway and named Union Park street. In 1860 the church authorities began to acquire land for the Cathedral, and in 1868 the corner stone of the Cathedral was laid. Thus it appears that the site was acquired and the edifice erected with a full knowledge of the physical environment; and if a mistake was then made in building a noble structure on a narrow street, that furnishes no reason for the widening of the street now at the expense of the city.

3. Bridge on Medway Street, over New York, New Haven & Hartford Railroad Tracks, $45,000.

The engineer of the commission reports that this loan is intended to provide better fire protection in the territory served by the bridge which, though apparently strong enough for all purposes, would, on account of its width and crooked approaches, cause the Fire Department difficulty in the maneuvering of long ladder trucks. In his opinion, however, such apparatus would not be required, as the section served by the bridge is an isolated one, nearly surrounded by the Metropolitan Park reservation, and the houses are only twenty-six in number, of ordinary wooden frame construction and assessed for a total of $59,600, or about 30 per cent. more than the cost of the protection. The bridge was built and is maintained by the railroad, and whenever the bridge is altered the company should be called upon to pay a portion of the expense. The commission believes that action on this case can be postponed without danger of serious consequences.

4. Branch Public Libraries.

North End	$50,000
Ward 25	25,000
Charlestown	45,000
	$120,000

The building of branch libraries at the North End and at Charlestown have been recommended by the library trustees and the commission sees no objection to providing them whenever funds are available. The necessity for any of the three items is not so great, however, as to require that it be provided for now out of the small borrowing capacity remaining.

5. Engine House and Site, Parker Hill, $25,000.

The former Finance Commission on the advice of the then Fire Commissioner recommended that a loan order for $15,000 for "engine house and apparatus" on Parker Hill be rejected on the ground that "the top of a hill is not a good place for an engine house," and that the needs of the district could be served better by putting in a high service water system on the hill, which, though more costly in the first instance, would be more economical in the long run, as it would save the cost of maintaining an engine house. (Volume I., page 113.)

The loan was issued, however, but only $27.90, the cost of advertising, has been expended out of the $15,000 appropriated. The additional loan of $25,000 is intended to provide land for the site, thus increasing the cost of the original plan, which was to put the house on the land owned by the city. In the opinion of the commission the balance of the original loan should not be expended and the pending loan should be rejected, as the project is even more objectionable now than it was when the former Fire Commissioner and the former Finance Commission recommended its abandonment.

The commission recommends:

1. That the sound policy of providing out of taxes for the extension of water mains, repair of streets, and for other current expenses, be continued.

2. That the practice of borrowing money for such annually recurring needs as sewers and land and buildings for schools be discontinued,— for the former at once, and for the latter as soon as existing school needs are provided for; and that such expenditures be met from taxes thereafter.

3. That loans be provided for the following objects:

Land for infectious diseases department, City Hospital	$67,000
Repair shop and apparatus, Fire Department	68,658
Incinerator	300,000
Street lighting equipment	310,000
	$745,658

4. That all other loans now pending aggregating $1,630,750 be rejected.

5. That the borrowing capacity of $447,887 remaining after the four loans above recommended are provided for be reserved for emergencies.

6. That hereafter not less than $500,000 of the borrowing capacity of the city be maintained as a reserve, no part of it to be used except in cases of the greatest emergency.

Respectfully submitted,

THE FINANCE COMMISSION,
by JOHN A. SULLIVAN,
Chairman.

APPENDIX A.

Loan Orders Pending.

1.	Incinerator	$300,000
2.	Street lighting equipment:	
	Inverted mantle gas lamps	180,000
	Carried forward	$480,000

Brought forward		$480,000
3. Parks and playgrounds:		
a. Recommended by Park Commission:		
Commonwealth Avenue:		
Loam and planting, Brighton avenue to Warren street	$9,750	
Warren street to Chestnut Hill avenue,	27,000	
Strandway:		
Sanitary on playground . . .	12,000	
Fencing children's playground . .	1,000	
Children's shelter	1,500	
Protection of beach, 6,000 cubic yards filling at 60 cents . . .	3,600	
Copp's Hill Terraces:		
Grading	800	
800 square yards granolithic pavement at $2	1,600	
Changes in masonry and fences . .	800	
Charlestown Playground:		
Completion of sanitary and locker building	10,000	
Grading, loaming and planting . .	1,500	
Completion of gymnasium . . .	500	
Rogers Park:		
Sanitary	7,500	
Grading, loaming and planting . .	2,000	
Neponset Playground:		
Filling and grading	10,000	
Shelter	1,500	
Billings Field:		
Filling and grading	2,500	
Fence around children's corner . .	1,000	
Shelter	1,500	
Prince Street Playground:		
Paving	3,600	
Shelter	1,500	
Mystic Playground:		
Raising sea wall and grading . .	1,500	
Roslindale Playground:		
Retaining wall	2,500	
Fencing, including children's corner .	2,000	
Grading	500	
Forest Hills Playground:		
Sanitary and locker building . .	15,000	
West Third Street Playground:		
Grading, surfacing, loaming, fencing, sanitary accommodations, etc. .	7,300	
Carried forward	$129,950	$480,000

Brought forward	$129,950	$480,000
West Fifth Street Playground:		
Grading, surfacing, loaming, fencing, sanitary accommodations, etc. . .	8,800	
Fellows Street Playground:		
Sanitary accommodations . . .	4,000	
Chestnut Hill Park, additions:		
Grading and planting.	1,500	
		144,250
Neighborhood Playgrounds:		
Ward 2	$35,000	
Ward 3	25,000	
Ward 14	35,000	
Ward 15	35,000	
Ward 16	35,000	
Ward 16	25,000	
Ward 20	35,000	
Ward 23	35,000	
		260,000
(*b.*) Recommended by members of the City Council:		
Playground or park, Meeting House Hill .	$49,000	
Improvement, North End Park . . .	35,000	
Enlargement, Orchard Park and municipal building	200,000	
Playground and park, Neponset river .	15,000	
Playground and park, Mt. Ida . . .	50,000	
Overlook Park, Ward 20	27,000	
Improvement of playground, McKenzie Beach	10,000	
Playground, Ward 5	150,000	
Playground, Ward 25	15,000	
Sanitary and locker building, Strandway Playground	14,000	
		565,000
4. Bathing establishment:		
(*a.*) Dewey Beach, Charlestown . .	$15,000	
(*b.*) New building, McKenzie Beach, Ward 16	1,500	
(*c.*) All-year-around bath house and gymnasium	100,000	
		116,500
5. Street widening:		
(*a.*) Widening of Norfolk street, Ward 24,	$260,000	
(*b.*) Widening of Union Park street . .	95,000	
		355,000
6. Bridges:		
Medway street		45,000
Carried forward		$1,965,750

Brought forward		$1,965,750
7. Branch public libraries:		
(*a.*) North End	$50,000	
(*b.*) Ward 25	25,000	
(*c.*) Charlestown	45,000	
		120,000
8. Engine house, Parker Hill		25,000
Total		$2,110,750

APPENDIX B.

Right to Borrow, August 31, 1910.

Right to borrow under chapter 93, Acts of 1891, as estimated February 8, 1910			$3,774,045 71
Less loans authorized since (inside of debt limit):			
Mar. 15, 1910.	Locker building, Franklin Field, completion of . .	$4,500 00	
Mar. 22, 1910.	New fireboat	5,000 00	
Mar. 29, 1910.	Land and buildings for schools,	500,000 00	
Mar. 30, 1910.	Sewerage works . . .	300,000 00	
April 12, 1910.	Playgrounds, improvements .	27,500 00	
April 12, 1910.	Savin Hill Park, loam and planting	2,500 00	
April 12, 1910.	Separate systems of drainage,	674,000 00	
May 17, 1910.	Bowdoin street, grade damages	49,000 00	
May 17, 1910.	Highways, making of . .	300,000 00	
May 24, 1910.	Neponset Playground, filling and grading . . .	10,000 00	
June 6, 1910.	High School of Commerce and School Administration Building	300,000 00	
July 19, 1910.	Old Colony avenue. . .	28,000 00	
July 27, 1910.	Various municipal purposes: B'dw'y Bridge, $115,000 00; Chelsea Bridge South . . 80,000 00; Meridian St. Bridge . 125,000 00	320,000 00	
Aug. 24, 1910.	Curtis Hall, reconstruction of,	60,000 00	2,580,500 00
Right to borrow, August 31, 1910			$1,193,545 71

APPENDIX C.

Trinity Triangle, Origin and History.

1884, Oct. 8. Alderman Greenough offered an order that the Street Commissioners be requested to report on the cost of laying out Trinity Triangle as a public street. Order passed. Sent down.

See City Council Minutes, 1884, page 458.

1884, Nov. 1. Street Commissioners report that $62,000 would be required to lay it out as a public street. Laid on table on motion of Alderman Greenough.
See City Council Minutes, 1884, page 513.

1884, Dec. 15. Alderman Leighton offered an order that $30,000 be appropriated to cover the expense of acquiring the land of Trinity Triangle.
See City Council Minutes, 1884, page 588.

1884, Dec. 15. Letter from Stanton Blake, secretary of a committee of citizens for the preservation of Trinity Triangle, suggesting the appropriation of $30,000 for the purchase of the property. Letter states that owner values the land at $71,541.35, against which $30,000 had been collected by private subscription and $6,541.35 more expected. Order and communication referred to the Finance Committee.
See City Council Minutes, 1884, page 588.

1884, Dec. 22. Alderman Leighton offered the following report:

Majority Report.

(1.) The present is the time to acquire the estate before any structure is erected which would add to the cost.

(2.) That the larger interests of the city in this locality demand that immediate steps be taken to protect those interests.

(3.) The abutters are paying more than $41,000.

C. V. WHITTEN,
For the Majority.

Committee submitted a new draft of the order offered by Alderman Leighton, but which was substantially the same, calling for $30,000 appropriation for the purchase of the land of Trinity Triangle.

Minority Report.

(1.) Not reasonable to suppose the removal of the value of this property from the assessors' books can be met by assessments upon the property of others.

(2.) Already large sum of money expended in ornamenting this open space.

(3.) Expenditure of money for purely ornamental purposes.

(4.) Not been shown that public necessity and convenience require this expenditure.

(5.) High valuation and tax rate demand that no appropriation be granted not absolutely needed.

Reference to next council recommended.

JOHN W. FRASER,*
J. EDWARD LAPPEN,†
J. F. MARLEY.†

* Mr. Fraser, on January 1, 1885, voted for the appropriation.

† Mr. Marley and Mr. Lappen, on December 26, 1884, withdrew their names from the minority report and agreed to the appropriation.

Majority report accepted. The chairman of the Board of Aldermen read a petition signed by 1,200 leading citizens and taxpayers of Boston in favor of the project and appropriation. Order recommended by the majority, read a second time and passed. Yeas 12, nays 0.

See City Council Minutes, 1884, page 603.

1884, Dec. 26. Councilman Bromwich in the debate in the Council over the passage of the order stated that $41,000 out of the $71,000 had been subscribed by gentlemen who lived in the neighborhood of Trinity Triangle.

See City Council Minutes, 1884, page 612.

1884, Dec. 26. Report of the majority accepted by the Common Council. Yeas 49, nays 15.

See City Council Minutes, 1884, pages 600, 614.

1885, Jan. 1. Order read a second time and passed in concurrence. Yeas 62, nays 2.

See City Council Minutes, 1884, page 631.

1885, Mar. 12. Ordered that Trinity Triangle be made a part of Copley square. Referred to committee on commons and squares.

See City Council Minutes, 1885, page 178.

1885, April 16. Ordered that the name of Copley square is hereby made to include the parcel of land adjacent thereto, recently purchased by the city and known as Trinity Triangle. Order passed. Sent up.

See City Council Minutes, 1885, page 275.

1885, April 20. Above order passed in concurrence and aldermen notified.

See City Council Minutes, 1885, page 280.

COMMUNICATION TO THE MAYOR IN RELATION TO THE QUESTION WHETHER A FORMER DEPUTY COLLECTOR SHOULD BE PROSECUTED FOR ALLEGED DEFALCATION.

BOSTON, September 26, 1910.

HON. JOHN F. FITZGERALD, *Mayor:*

SIR,— Your favor of September 24, 1910, printed on Saturday and Sunday, has been received by the commission this Monday afternoon at 3.30 o'clock.

On September 8, 1910, the commission received from the City Collector the following letter, which is the only written communication from him:

CITY OF BOSTON, COLLECTING DEPARTMENT,
CITY HALL, September 8, 1910.

HON. JOHN A. SULLIVAN, *Chairman,*
The Finance Commission,
Tremont Building, Boston:

DEAR SIR,— In consequence of certain statements appearing in the newspapers, pending the investigation of the apparent unfaithfulness of one of the deputy collectors in this department, it is deemed proper to communicate to you the principal facts as they appear to date, although as yet my investigation is not fully complete.

Briefly, the facts are these: A short time since, in preparing the usual advertisement for the sale of property of delinquent taxpayers, it was discovered that one party held receipts signed by Cornelius F. Crowley, a deputy collector, for taxes for two years, one being signed October, 1908, and the other receipted October, 1909, same being tax bills for the respective years on real estate, amounting to $102.30 each.

The tax for 1908 was apparently retained and not turned in until just before I had ascertained which deputy made the collection. The tax for 1909 has since been turned in.

Upon further investigation it appears that certain sums in poll and personal taxes have been collected for the year 1909,

amounting in the aggregate to $425.70, and not turned over. These latter collections were made from thirty-three different parties, and of this amount restitution of $200 has been made, leaving, as far as at present determined, a balance outstanding of $225.70, which the deputy in question promises to make good.

It is barely possible that discrepancies may be discovered in taxes for prior years, but the amounts would necessarily be very small.

The deputy mentioned left the service of the city immediately after the discovery of the shortage first described, and guarantees to restore any sums that may have been collected and not turned over by him.

I may say here that all moneys received at this office are all properly entered and credited, and there is no discrepancy or confusion connected therewith.

This is simply a case of a collector who has collected certain sums and not turned over the full amount of said collections, a circumstance that is liable to occur in any business house employing collectors.

It is practically impossible under the present system that any substantial sum could be withheld without detection sooner or later. I have recently adopted a new plan in relation to the collection of poll and personal taxes which I believe to be as efficient as any that can be devised; in fact I was informed yesterday by a representative of a large auditing concern that it is practically the identical system adopted by the Collecting Department of the City of New York, and which they find to be the best and most effective check against peculations on the part of deputy or subcollectors.

Respectfully,

BOWDOIN S. PARKER,
City Collector.

Your Honor will perceive that in this letter there is no request to the commission of any kind.

Subsequently the City Collector called upon the chairman of the commission and stated the results of his further investigations, but at no time was the question of instituting criminal proceedings raised, or the opinion of the commission asked thereon.

The commission does not understand how there could be any difference of opinion upon such a matter. It appears from the collector's letter that there were not less than thirty-three different instances of moneys collected and not paid over, one at least going back to 1908. There would seem to be but one question, which is equivalent to asking whether the criminal laws which would be applied without hesitation in cases where the money of a private citizen is stolen should be suspended when the money of the city is stolen by a city official.

The commission respectfully refers Your Honor to that section of the city charter which provides that:

The Mayor shall be vigilant and active at all times in causing the laws for the government of said city to be duly executed and enforced; to inspect the conduct of all subordinate officers in the government thereof, and, as far as may be in his power, to cause all negligence, carelessness and positive violation of duty to be duly prosecuted and punished.

The commission advises that the facts be laid before the District Attorney of Suffolk County for his action.

Respectfully submitted,

THE FINANCE COMMISSION,
by JOHN A. SULLIVAN,
Chairman.

COMMUNICATION TO THE MAYOR IN RELATION TO DEVISING A MEANS OF TAXING THE UNEARNED INCREMENT OF LAND.

BOSTON, October 4, 1910.

HON. JOHN F. FITZGERALD, *Mayor:*

SIR,— The Finance Commission received at 4.45 p. m., on October 3, the letter addressed to the commission under date of September 30, which, on October 2, was published in the newspapers. The letter states

That the late Andreas Tomfohrde died leaving a large estate, and that the total value of his property at 37–41, 45–47 and 51 Court street has been greatly enhanced in the last twenty years, the land value increasing from $238,000 to $695,100, or nearly 200 per cent., though the building "either through neglect or from natural depreciation decreased in value $42,100, or in round numbers 60 per cent."

That "this fortunate investor is reported to have made no public bequests, yet he owed every dollar of this added value to the public. No intellectual or moral quality was displayed by him in acquiring it, and no form of service was rendered. His only talent was to purchase and to keep."

That "meanwhile the growth of population, the ever-swelling tide of travel and of trade, the expenditures of the public money on pavements, sidewalks, lights, fire and police protection, the building of a great courthouse on Pemberton square,— in a word, all the multifold activities of the community at large increased and enhanced the value of his estate and would have enhanced

it equally if the owner had been some absentee landlord instead of a restaurant keeper doing business on the premises," and

That the annual payment of taxes to the city of about 1½ per cent. was inadequate.

The letter concludes with a request to the commission to "consider some plan by which a larger fraction of the increased value of land may go to the community, at least when this increase assumes abnormal proportions, and failing this, the owner may be compelled to maintain some minimum ratio of value between the land and the buildings erected upon it."

The proposed additional tax is presumably founded on the assumed right of the public to take the increased values which it is said to have created, thus depriving the actual owner of wealth not derived from his individual efforts.

The question of the just distribution of values created by increase of population and general growth of commerce and industry is one almost as old as society itself. It is a never-ending subject of discussion by political economists, particularly by those who advocate either a single tax upon land and the abolition of all other forms of taxation, or the government ownership of all land. The decision of the question would affect every person and every interest in the entire community. No body charged with such duties as those which rest upon the Finance Commission could give sufficient time to the study of this question to deal with it adequately.

The work already begun by the commission on its own initiative, together with other work which it will be obliged to perform, would make the assumption of this task exceedingly difficult, if not impossible; the additional work assumed by the commission at Your Honor's request makes it absolutely impossible. A list of the subjects which have been referred to the com-

mission by Your Honor, and which are receiving its consideration, is as follows:

Date.	Subjects Under Consideration.
March 17, 1910	School Department Investigation.
August 17, 1910	1, High Pressure Water Service.
	2, Laws Relating to Wharf Construction.
	3, Creation of Reserve Fire Signal System.
	4, Adequacy of Present Building Laws.
	5, Increase in Membership of Fire Department.
September 17, 1910	Economic and Social Problems Involved in the report of Edward F. McSweeney, Chairman of the Consumptives' Hospital Department.
September 24, 1910	Transfer to the state of the Suffolk School for Boys.
September 24, 1910	Transfer to the state of the Boston Normal School.
September 24, 1910	Transfer to the state of the Consumptives' Hospital Department.
September 28, 1910	Cost of Construction of Water Bridges Connecting Boston with Other Cities in the Metropolitan District.

The commission, therefore, respectfully declines to investigate the subject, but believes that it may be pertinent before dismissing it to invite Your Honor's attention to some of the general considerations which make it inexpedient to deal with a subject of this character.

The commission believes it both a sound economic principle and a just governmental policy which takes from the mass of citizens only the amount necessary for the honest and economical administration of government, and leaves the remainder of the citizens' earnings to themselves to be used in productive enterprises that promote the general welfare. The city's revenues are ample now for all legitimate needs, provided the city's business be conducted honestly and economically. To increase the revenues by further taxes would be to divert money from productive industry and to invite extravagance in municipal expenditures.

The commission does not believe it necessary to discuss the tendency of the proposed plan, to discourage investments in real estate, and to inaugurate a partial system of state socialism. It is sufficient for the present to state that, in the opinion of the commission, the plan could not be worked out without an amendment of the constitution of the state, which limits taxes on estates to proportional and reasonable assessments.

Moreover, as none of the select bodies authorized by the Legislature to consider the entire subject of taxation, viz., the commission of 1896, the Joint Special Committee of 1906 and the commission of 1907, have recommended any such changes as are suggested by Your Honor, the commission believes that there is little likelihood of the enactment in the near future of any law embodying the plan submitted for its consideration.

The commission respectfully points out that the issues suggested by Your Honor are state wide, not municipal in character, and could not be intelligently treated without full consideration of the vast questions involved in the theories of single tax, state socialism and public ownership of land, work which could be performed, if at all, only after years of study by a specially qualified state commission.

Respectfully submitted,

THE FINANCE COMMISSION,
by JOHN A. SULLIVAN,
Chairman.

COMMUNICATION TO THE MAYOR IN RELATION TO THE NECESSITY OF APPOINTING AS A THIRD MEMBER OF THE BOARD OF HEALTH A PERSON QUALIFIED FOR THE OFFICE.

BOSTON, October 13, 1910.

HON. JOHN F. FITZGERALD, *Mayor:*

SIR,— On July 5, 1910, Your Honor attempted to fill the vacant position of Health Commissioner by appointing a person whom the Civil Service Commission failed to certify as qualified by "education, training or experience" for the position.

On the 8th of August, 1910, notwithstanding the rejection of the first appointee by the Civil Service Commission, Your Honor appointed another person who was not a physician or a sanitary engineer, or one who had had experience in public health administration, or whose education, training or experience otherwise fitted him for the office. The person thus appointed was an overseer of the poor and the appointment was a temporary one, made under that provision of the charter amendments which authorizes the Mayor, pending a permanent appointment, to appoint temporarily as the head of a department the head of any other department or a member of any municipal board. This appointment has ceased to be a temporary one within the meaning of the law, and Your Honor should appoint a qualified person as Health Commissioner at the earliest possible moment. The continuance in office, under the guise of a temporary appointment, of one whose qualifications would not be likely to secure the approval of the Civil Service Commission if the appointment were made in the regular way provided by the

charter tends to demoralize the administration of the Health Department and to menace the safety of the public.

On August 17, 1910, the Finance Commission sent a communication to Your Honor recommending:

> That the Mayor consult physicians and sanitary engineers of high standing in their profession, who are familiar with modern scientific public health administration, for the purpose of obtaining names of persons eligible for the office of health commissioner, and that a competent person be appointed to that office.

The commission respectfully renews the recommendation.

Respectfully submitted,

THE FINANCE COMMISSION,
by JOHN A. SULLIVAN,
Chairman.

COMMUNICATION TO THE MAYOR IN RELATION TO THE RELIEVING THE CITY OF A PART OF THE COST OF WATER BRIDGES IN AND ABOUT BOSTON.

BOSTON, November 19, 1910.

HON. JOHN F. FITZGERALD, *Mayor:*

SIR,— On the 28th of September, 1910, Your Honor addressed to the Finance Commission a letter in which attention was called to the cost of bridges connecting Boston with other cities and towns, to the fact that their value is estimated at about six and a half million dollars, and also to the fact that alterations must be made in the same in the near future at a cost estimated approximately at seven million dollars. The letter further states that these bridges "are in no sense local structures," that "justice, therefore, would seem to require that the other cities and towns should contribute something to the cost of the accommodations provided for them," and that "This principle" (of contribution) "is recognized in the apportionment of metropolitan expenditures for parks, sewers, and the water supply, the unity of the district served receiving recognition through the establishment of special boards for administration and apportionment of expenditures." The Finance Commission has considered Your Honor's request "to consider whether a petition and bill might not be framed and submitted to the Legislature at its next session, on this subject, so that some system of equitable apportionment, varying to meet the needs of individual cases, may be adopted," and the commission submits herewith a report upon the subject.

The burden of constructing and maintaining bridges is distributed inequitably, as some municipalities pay the whole cost of certain bridges while other municipalities

pay little or nothing. The City of Boston seems to have suffered more in this respect than any other municipality in the state, for, unlike other cities and towns which are relieved of a portion of their burdens by other cities and towns in the same county, Boston has received no contributions from other municipalities toward the cost of the numerous bridges within its limits. With the exception of some contributions made by railroad and street railway corporations, Boston has paid not only the entire cost of constructing and maintaining the bridges within its limits, but also the entire cost of constructing and maintaining the Malden Bridge between Charlestown and Everett, the Chelsea Street and Meridian Street Bridges between Chelsea and East Boston, and practically the whole expense of constructing and maintaining the Chelsea Bridge between Charlestown and Chelsea.

The comparatively slight cost of the construction and maintenance of the bridges connecting Boston with Dedham, Milton, Brookline and Watertown is shared in nearly equal portions by the municipalities so connected, each paying for the part of the bridge within its limits. Quincy and Boston pay the expense of the parts of the Neponset Bridge lying within their respective limits, and it is probable that this results in a nearly equal division of the cost, but this is not certain, as the cost to Quincy cannot be ascertained. The large expense of the construction of the bridges between Boston and Cambridge has likewise been borne in nearly equal portions by the two cities, and the cost of maintenance has been divided equally. Other municipalities which receive great benefits from these bridges have paid nothing towards the cost of their construction or maintenance.

The commission believes that Boston has no ground for complaint on account of its expenditures for bridges under the existing arrangements between itself and Quincy, Milton, Dedham, Brookline, Watertown, and Cambridge. But Boston is unjustly compelled to bear the entire cost of the Winthrop, Chelsea Street, Meridian Street and Malden Bridges, and practically the entire

cost of the Chelsea Bridge, and therefore it should be provided as soon as possible that the city be relieved of a part of this expense. Some means should also be provided for reimbursing the city for a part of the cost of repairs and maintenance of the water bridges within the city limits. The communities which receive benefits from the use of these bridges should pay a share of the cost proportional to the benefits received.

Larger proportions of the cost of construction, reconstruction and repair of bridges should be paid by railroad and street railway corporations than has been customary, as the weight of the cars has been greatly increased in recent years, thereby causing a large increase in the expense of construction and repairs.

These conclusions have been reached after a consideration of the geographical situation of the city, its numerous bridges over navigable waters, and of the political, social, industrial and commercial relations of its people with those of other municipalities in the metropolitan district. It has been confirmed by the trend of recent thought upon the subject of the apportionment of the cost of bridges as shown in the legislation of this state for the last twenty-five years.

I. Interior Bridges.

The legislation in the period from 1885 to 1910 inclusive, which relates to bridges wholly within the limits of a city or town hereinafter referred to as interior bridges, shows that of twenty-nine acts only ten placed the entire cost of an interior bridge upon a single municipality. There were thirteen acts in which provision was made for relieving a municipality of a part of the cost of an interior bridge by giving county commissioners authority to assess a portion of the cost upon the county or the municipalities therein, or to assess the whole cost upon the county or upon the municipalities therein which receive special benefits from the bridge, or which definitely fixed in the act the proportions or amounts which the county, the municipalities therein, or any

street railway having a location on the bridge should pay. Of the other six acts three provided for construction of bridges by the Massachusetts Highway Commission, one provided for reimbursement by a county to a city of the amounts, not exceeding one-half and one-fourth respectively, expended for the rebuilding of two bridges, another provided that the Commonwealth should pay a city 40 per cent. of the cost of a certain bridge if it were built before a certain date, and the other provided for substantial contributions by a railroad and a street railway corporation. Only three of these twenty-nine acts relate to bridges within the City of Boston. In one of them Boston was to bear the entire expense, in another the expense was to be borne by the city, a railroad and a street railway corporation, and in the third the Commonwealth was to pay 40 per cent. if the bridge was finished by a certain date. To summarize: In ten of the twenty-nine interior bridge acts the entire cost was to be borne by the municipality within whose limits the bridge was situated, while in nineteen cases, or about two-thirds of the whole number, provision was made in some form for relieving the municipality of a portion of the entire cost.

This legislation taken as a whole seems to have established firmly the principle of contribution towards the cost of interior bridges by a county or the cities or towns therein; it also appears that the principle of contribution by street railways is recognized.

II. Interurban Bridges.

The legislation for the same period shows a great variety of provisions for the apportionment of the cost of the construction of bridges between cities and towns, hereinafter referred to as interurban bridges. Of thirty-seven interurban bridge acts only one placed the entire cost of construction upon a single municipality, namely, Boston. This was the case of the Malden Bridge, between Everett and Charlestown, which, though

strictly within the limits of the City of Boston, as Boston owns a small area on the Everett side of the bridge, is for all practical purposes an interurban bridge maintained largely for the benefit of the people residing in the cities and towns on the north side of the Mystic river.

In six acts it was provided that the cost should be borne equally by the two municipalities connected by the bridge.

In fifteen acts various provisions were made for relieving the two municipalities connected by the bridge of a part of the cost. In some the entire cost was placed in the first instance upon a county, which under the established practice assesses the cost on the municipalities situated therein. Some fixed the proportion of the entire cost to be paid by the county in the first instance, or the share of the county and the two municipalities connected by the bridge. In others, county commissioners were authorized to assess the cost on the county alone, or on the county and one or both of the two municipalities connected by the bridge, or upon the county and the municipalities therein, or on the municipalities alone, according to special benefits received, or on the county and the municipalities therein, according to proportions fixed in the act.

In eight acts provision was made for relieving the two municipalities connected by the bridge of a portion of the entire cost by authorizing the Supreme Judicial Court or the Superior Court to apportion the cost, exclusive of such amounts as were to be paid by the state or railroad or street railway corporations, among the counties and the cities and towns therein, usually in proportion to the special benefits received.

In some of the seven acts remaining to be considered one or the other of the two municipalities connected by the bridge was to be relieved of a large part of the cost by special provisions fixing the contributions of

railroad and street railway corporations; in one case the Railroad Commissioners were authorized to determine the proportions which the railroad corporations and the cities and towns should pay in the case of a railroad and highway bridge; and in the other acts the bridges were to be constructed by the Metropolitan Park Commission, the cost either to be assessed in the usual way, or the act itself fixing the proportions which the Metropolitan Park District, certain municipalities and counties and a street railway were to pay.

This legislation shows that the principle of contribution towards the cost of interurban bridges by counties and cities and towns benefited by the bridges has been firmly established; it shows likewise that the principle of contribution by railroad and street railways which use such bridges is recognized.

The commission recommends:

1. That the Mayor petition for legislation authorizing the Supreme Judicial Court or the Superior Court to appoint commissioners to apportion among the cities and towns which receive special benefits from the bridges hereinafter named, in proportion to such benefits, the cost of reconstruction, repairs, and maintenance; and also to assess upon any street railway having a location upon any of said bridges an equitable share of the cost of reconstruction and repairs.

(*a.*) The Meridian Street Bridge, between East Boston and Chelsea.

(*b.*) The Chelsea Bridge, between Charlestown and Chelsea.

As the city of Chelsea has paid the City of Boston $25,000, in consideration of the latter maintaining at its sole expense the northeasterly draw and draw piers of this bridge and such portions of the bridge as are included within the piers, Chelsea should be exempted from

the operation of the proposed act, except as to the portion of the bridge on the Chelsea side of the northeasterly draw thereof.

(*c.*) The Chelsea Street Bridge, between East Boston and Chelsea.

(*d.*) The Winthrop Bridge, over Belle Isle inlet, between Winthrop and East Boston.

(*e.*) The Malden Bridge, between Charlestown and Everett.

2. That said commissioners assess an equitable portion of the cost of reconstruction and repairs of the bridges connecting Boston with Cambridge, Watertown, Milton, Dedham and Quincy upon any street railways having locations on such bridges.

3. That another commission, appointed in the same way, apportion between the cities and towns in Suffolk County and such other cities and towns as receive special benefits, the expenses hereafter incurred on account of the reconstruction, repair, and maintenance of such of the water bridges, within the limits of the City of Boston, as constitute parts of highways leading from Boston to other cities and towns; and to assess upon railroad and street railway corporations having locations thereon an equitable portion of the expenses hereafter incurred on account of the reconstruction and repair of such bridges.

4. That the legislative act provide that the amount which shall be assessed upon any railroad or street railway corporation as its share of the cost of reconstruction or repair of any bridge which is widened or strengthened to accommodate its cars, shall include the cost of widening or strengthening the bridge for such use.

5. That the share of the Boston Elevated Rail-

way Company be fixed by agreement between the company and the City of Boston, if the latter is advised by its corporation counsel that the company would be exempt from the operation of the legislation herein recommended by virtue of section 10 of chapter 500 of the Acts of 1897.

Respectfully submitted,

THE FINANCE COMMISSION,
by JOHN A. SULLIVAN,
Chairman.

COMMUNICATION TO THE MAYOR AND CITY COUNCIL IN RELATION TO THE PROPOSED CONSOLIDATION OF THE BATH, MUSIC, PUBLIC GROUNDS AND PARK DEPARTMENTS.

BOSTON, December 3, 1910.

To the Honorable the Mayor and City Council:

GENTLEMEN,— The Mayor, on October 14, 1910, sent a message to the City Council recommending the passage of an ordinance providing for the consolidation of the Park, Public Grounds, Music and Bath Departments, and later forwarded a copy of the same to the Finance Commission.

In a report dated February 29, 1908, nearly three years ago, the former Finance Commission recommended the consolidation of the Park and Public Grounds Departments, as "the present division of authority between these two departments is illogical, confusing and expensive," and "the similarity of purpose and duties points inevitably to the necessity for their control by one head." (Finance Commission Report, Volume I., page 214.)

On November 17, 1908, more than two years ago, the former commission recommended the abolition of the Music Department, stating that "the summer concerts in the open air should be placed in charge of the Park Department in the same way as the state concerts are provided by the Metropolitan Park Commission. If musical direction is desired it can be furnished by unpaid advisers to the Park Department and the expense of a separate office force saved. The winter concerts should be given, if at all, by the School Department under the direction of its paid musical director." (Finance Commission Report, Volume I., page 490.)

The present commission believes that the merger of the Park, Public Grounds and Music Departments should have been effected at the time the former commission made its recommendations, and that the city has suffered considerable loss by the failure to accomplish the consolidation. The commission also believes that the Bath Department should be included in the consolidation, thus preventing a recurrence of the friction which has occurred at times between the Bath and Park Departments.

Placing control of the four departments in one governing body would simplify the administration of duties, concentrate responsibility and make possible large economies through the reduction of the force. Under separate control the four departments spend much more than is necessary for the work that is accomplished.

It is essential that no mistake be made in the form of government for the new department. Some advantages would be secured by placing it under the control of a single executive, but the disadvantages seem to outweigh the advantages. For example, if a single executive were given the existing powers of the Park Commission to take land by eminent domain, to award damages, and to assess betterments, it might lead to dangerous consequences. A single executive should not have such large powers. Precedent and reasons of policy are both opposed to it, and the fact that the action of the executive would be subject to the Mayor's approval would not remove the objection. The danger could be avoided by taking away the Park Commissioners' power to take land by eminent domain, thereby rendering it necessary to request the Street Commissioners to make the taking. The Finance Commission believes, however, that it would be better to transfer the powers and duties of the other three departments to the Park Department, the powers to be administered by three unpaid commissioners appointed by the Mayor, and to leave the Park Department its present powers with respect to land-takings. This form of government has proved successful on the

whole in the case of the Park Commission for the last thirty-five years, and the Finance Commission believes that the larger powers of the new department may safely be intrusted to the present Board of Park Commissioners or to those who, appointed and approved under the charter amendments, shall succeed them in office.

The Park Commissioners should have the assistance of a general superintendent, an assistant superintendent who should have immediate charge of the parks, public grounds and playgrounds, and another assistant superintendent who should have immediate charge of the baths. A musical director should be specially engaged to frame the program of concerts, and to observe and report upon the manner in which concerts are given.

The Finance Commission has consulted the chairman of the Park Commission as to the necessity of having a board of more than three members and has received from him a letter, dated November 28, 1910, a copy of which is hereto annexed, in which he states that "a commission of three members can transact such business as we have had to do more quickly and efficiently than if we were a Board of five," and "that a commission like ours could without any very serious addition to their burdens direct an expenditure of twice the amount we now spend and that we understand would be approximately the expenditure of the four departments." The letter further states that: "The city indoor baths and gymnasia seem at first thought to be more intimately connected with sanitary work than with ours," and it is apparent, therefore, that the Park Commissioners are not anxious to assume control of the indoor baths and gymnasia. The Finance Commission believes, however, that the Park Commission, through competent assistants, could perform this work as well as any other city department, and that many advantages would accrue under a system which places the entire control of indoor and outdoor bathing establishments and gymnasia under the jurisdiction of one Board.

The Finance Commission recommends:

That an ordinance be passed transferring the powers and duties of the Public Grounds, Bath and Music Departments to the Park Department.

Respectfully submitted,

THE FINANCE COMMISSION,
by JOHN A. SULLIVAN,
Chairman.

CITY OF BOSTON,
BOARD OF COMMISSIONERS OF DEPARTMENT OF PARKS,
OFFICE OF PINE BANK, OLMSTED PARK,
JAMAICA PLAIN, MASS., November 28, 1910.

To the Finance Commission,
410 Tremont Building,
Boston:

DEAR SIRS,— You have asked the opinion of the Park Department as to the proposed merging of the Public Grounds, Music, Bath and Park Departments into one Recreation Department.

We, being an unpaid commission, think that we should not express an opinion as to whether paid or unpaid commissions can be relied on best for the service of this city.

We can, however, say that we think a commission of three members can transact such business as we have had to do more quickly and efficiently than if we were a Board of five members.

We also think that a commission like ours could without any very serious addition to their burdens direct an expenditure of twice the amount we now spend and that we understand would be approximately the expenditure of the four departments.

As to the gain by uniting the four departments specified, we are unwilling to express a fixed opinion at such short notice. It seems tolerably clear, however, that the Public Grounds Department and the Park Department could be administered by one body with economy in the administrative force. Our present board would welcome

now the control of the shore baths, which now occupy park lands and the work on which is intimately connected with the park work. The city indoor baths and gymnasia seem at first thought to be more intimately connected with sanitary work than with ours, and we are not much informed as to the duties of the Music Department. The Park Department has not looked with any anxiety on the proposed additions to its duties of the management of a Zoological Garden, and were other duties added to those they now perform it would seem to involve mainly the employment of efficient directors of the different departments.

Yours very truly,

ROBERT S. PEABODY,
Chairman.

COMMUNICATION TO THE MAYOR AND CITY COUNCIL IN RELATION TO THE QUESTION WHETHER CHAPTER 527, ACTS OF 1910, REQUIRING THE CONSTRUCTION AS A STATE HIGHWAY OF A PART OF WASHINGTON STREET, WEST ROXBURY, SHOULD BE ACCEPTED BY THE CITY COUNCIL.

BOSTON, December 8, 1910.

To the Honorable the Mayor and City Council:

GENTLEMEN,— In a communication from the Mayor to the Finance Commission, dated October 11, 1910, His Honor asked the commission to consider whether it would be advisable for the City Council to accept chapter 527 of the Acts of 1910, which, if accepted, requires the Massachusetts Highway Commission to "lay out, take charge of and construct as a state highway, Washington street in that part of the city of Boston called West Roxbury, from La Grange street to Metropolitan avenue, at a width of not less than one hundred feet, except that the street may be of a different width for one hundred and fifty feet or thereabout at that part where the said street connects with Metropolitan avenue, if the said commission shall so determine." The Finance Commission has considered the subject thus referred by the Mayor and submits its report herewith.

The subject requires the consideration of three main questions:

1. Is it necessary to construct a road 100 feet wide, of the boulevard type, with a space in the middle reserved for the exclusive use of the street railway as the act provides?

2. Would the construction of the road under the terms of chapter 527 of the Acts of 1910 place upon the City of Boston a greater burden than it ought to assume?

3. Can the city's financial interests be protected better and the needs of the district in question be served as well under another plan as under the Act of 1910?

I. The Question of Necessity.

1. The demand for an improvement of Washington street, between La Grange street and Metropolitan avenue, is justified by existing conditions. The Finance Commission with its engineer, Mr. Guy C. Emerson, made an examination of this portion of the street and concluded that it was too narrow to accommodate properly its team and pedestrian traffic because a large portion of the street is occupied by a double track street railway. At some points there is not space enough to permit a vehicle to pass outside of the tracks. There are very steep grades, and for the greater portion there are no sidewalks.

2. The fact that the street from the Dedham line to La Grange street is 100 feet wide, from Forest Hills to Metropolitan avenue 60 feet wide, and in the intervening portion not exceeding 35 feet in any part including the width of sidewalks, furnishes an additional reason for widening the intervening portion so as to make one thoroughfare from Forest Hills to Dedham of more nearly uniform width.

3. It does not seem necessary, however, that the street from Forest Hills to Dedham should be 100 feet wide throughout. Nor is it contemplated so far as the Finance Commission knows. The plan seems to have been to widen the street between the Dedham line and Metropolitan avenue, where the traffic is comparatively slight, and to leave at its present width that part of the street between Forest Hills and Metropolitan avenue, where the traffic is much greater.

4. There was no need of constructing that part of the street from the Dedham line to La Grange street at a width of 100 feet. This is obvious to anyone familiar with the locality and the amount of travel on this part of the street. The fact was recognized by the

Highway Commission, as appears in the following extract from its report to the Legislature in January of the present year.

When the commission made its report under the resolve of 1907, showing a width of one hundred feet for location and boulevard construction, it was not made because the commission thought that that form of construction was necessary, or that such a width would be required to accommodate travel, certainly for many years, but because it understood that the city of Boston desired that width and form of construction.

The act of the legislature requiring the building of the road provided in section 7 that this act should not take effect until it was accepted by the City Council of Boston; and the act was accepted by the City Council, thereby indicating that Boston's representatives desired and required a highway of that width and that form of construction.

—*House Document 145.*

5. Nor is there any apparent need of boulevard construction at a width of 100 feet, with a reserved space for street cars, in that portion of the street now under consideration, that is, from La Grange street to Metropolitan avenue. The Highway Commission, in the report previously referred to, set forth certain reasons which may possibly be regarded as justifying such construction, but the Finance Commission believes that these reasons are not convincing. The Highway Commission says:

It is self-evident that, as the extension which the commission is now required to report upon is nearer the city than the road already built, a boulevard form of construction with a reservation for car tracks in the middle is equally necessary over the extension; and that, if the highway were laid out as a single roadway, with no reservation in the centre, it would not conform to the plan and cross-section of the highway already constructed.

As the Highway Commission say it is as necessary to have a boulevard form of construction with a reservation for car tracks in the middle in the case of the

extension as it was for the section already constructed; but apparently there was no actual necessity for such construction in either case. The first extract from the Highway Commission's report quoted above shows that they thought such construction unnecessary for the section between the Dedham line and La Grange street; and the following extracts from the same report seem to show conclusively that it is not necessary for the extension.

A traffic census was taken by the commission this year upon all the state highways in the Commonwealth, including the state highway in Boston herein referred to. Actual count of the vehicles for one week in August showed a total of only 486 vehicles a day of all kinds over this road. Of this number, 124 were automobiles and 362 were horse-drawn vehicles.

A second count was made in October, for a week, which showed an even smaller number of vehicles per day, there being only 340 of all kinds, 229 of which were horse-drawn and 111 were automobiles.

As compared with fully one-third of the state highways in the Commonwealth, in all the various counties, this number of vehicles per day is relatively small. It is only from one-half to one-third the number of vehicles that are accommodated in other places by state highways of ordinary width, to wit, fifteen feet of macadam with 3-feet gravel shoulders on each side, making a 21-foot roadway in all.

While the territory in the vicinity of the proposed new highway will undoubtedly build up, being near Boston, the traffic returns certainly indicate that, so far as the present traffic is concerned, there is no necessity for the boulevard construction which the commission was required to lay out by the Act of 1907. It would also seem to indicate that there would be no necessity for such construction merely for the purpose of accommodating travel for many years to come.

In presenting the estimate that is herein contained, the commission does not wish to be understood as recommending the construction of the highway, or as stating that, if the highway is to be constructed, a boulevard form of construction 100 feet wide is necessary; but it has drawn its plans and presents its estimates upon the assumption that the Legislature desires

an estimate for a continuation of the same kind of construction as was required under the Act of 1907.

It is true that if the extension has no street railway reservation in the middle it will not conform to the plan of the section already constructed. This fact, however, ought not to be given a controlling influence. One error ought not to make another error necessary. The street railway company received benefits from the reservation as it diminished the chances of collision of its cars with other vehicles and with pedestrians and thus saved the expenses of litigation and damages. But the City of Boston has received comparatively little benefit from the reservation, though it paid as its share of the entire cost of construction, including interest, $85,414.09 and all of the land damages, amounting to $39,468, a total of $124,882.09, whereas the railway company, which was not legally liable, under the Act of 1907, for any part of the cost of the section already built (and will not be liable under the Act of 1910 for any part of the cost of the extension), has paid only $3,505 and that to the contractor in order to provide better ballast and finish for its reserved space than was being provided under his contract with the Highway Commission.

Moreover, the advantage of having the extension conform to the plan of the section already constructed seems to have been given more consideration than the city's financial interests. The city cannot afford to pay for what it does not need and a 100-foot road is not needed as has already been shown. The boulevard form of construction at the width of 100 feet must stop somewhere and it would seem better to have it stopped at La Grange street than at Metropolitan avenue. No one familiar with the city's financial condition would seriously advocate extending it from Metropolitan avenue to Forest Hills, though there would be much greater reason for doing so than to provide for it between La Grange street and Metropolitan avenue.

Finally, the æsthetic gains from such construction do not justify the large loss of money involved. The plan of the Highway Commission is to begin to narrow Washington street at a point about 150 feet south of Metropolitan avenue, so as to prevent an abrupt change of width from 100 feet to 60 feet at the junction of that avenue and Washington street. The same æsthetic effect can be produced by beginning to narrow Washington street at La Grange street, going north until a 60-foot width is reached.

In view of the foregoing considerations the Finance Commission answers the first question in the negative.

II. Does the Act Place too Great A Burden on the City?

1. The act is a special one which does not give the city the benefit of the more liberal provisions of the general laws relating to state highways. Under the latter the county in which the road lies would pay one-fourth of the cost and the state the remainder, for which the state would later be reimbursed through the state tax which it levies on all the cities and towns in the Commonwealth. Under such laws the City of Boston would pay one-fourth of the cost of construction of any state highway in Suffolk County (as it would pay the entire share of the county) and it would pay also 34.1 per cent. of the remainder (its share of the state tax at the present rate), its total payments amounting to 50.57 per cent. of the entire cost of construction. The state would pay the land damages unless the City Council voted to authorize the Mayor, under the Revised Laws, chapter 47, section 9, to indemnify the state from land damages and costs. But under the terms of the special act under consideration the city would have to pay for this section of the road (as in the case of the section already constructed under chapter 574 of the Acts of 1907) five-eighths of the cost of construction, which, with its share of the state tax, would amount to 75.28 per cent. of the whole, and

all of the land damages besides. In other words, the city would be charged about 50 per cent. more for construction than under the general laws, besides bearing the entire cost of land damages, estimated at $52,000.

The cost under the special act, including land damages, as compared with the cost under the general laws, excluding land damages, is as follows:

	Under Special Act.	Under General Law.	Excess Charge to Boston under Special Act.
Cost of construction	$70,000 00	$70,000 00	
Boston's share, including the state tax:			
Amount	52,701 00	35,402 50	$17,298 50
Per cent.	75.28	50.57	
Total cost of construction and land damages, $122,000.			
Boston's share of total	$104,701 00	$35,402 50	69,298 50
State's share of total	17,299 00	86,597 50	
Percentage of total cost:			
Boston	85.8	29.02	
State	14.2	70.98	

2. The history of state highway construction and the share of the cost which Boston has paid, or will ultimately pay, throws light on the question whether Boston should bear so large a portion as 85.8 per cent. of the total cost of the proposed extension. Boston, under its obligation to pay the entire portion of Suffolk County, has been charged with about 52 per cent. of the cost of the state highways in Chelsea and Revere. It has already paid $40,500.21 for the .96 miles and .58 miles in Chelsea and Revere, respectively, and $124,882.09, including land damages of $39,468, for the 1.4 miles within its own limits, a total of $165,382.30, for which it received less than a mile and a half of roadway.

Boston's expenditure for state highways in Suffolk County is insignificant, however, in comparison with its total expenditures and liability for state highways throughout the Commonwealth. In a table prepared

by an expert accountant which, with an explanatory letter, is appended hereto, it appears that from 1893, when the State Highway Commission was established, to 1910 the state has issued bonds for state highways amounting to $6,310,000, of which amount Boston was liable for $2,270,771, or more than one-third of the whole. There are certain factors which may reduce its liability, as shown in the explanatory letter previously referred to, but it is believed that the figures are substantially accurate.

What has Boston received in return beyond its share of the general benefit which results from improved roads throughout the state? It has received 1.4 miles of the 784.63 miles of state highways, or less than one-fifth of one per cent. of the total mileage; it has paid under a special act nearly the whole cost of the 1.4 miles within its limits; and it has paid or become chargeable with a liability of about two and a quarter millions, or more than one-third of the cost of all state highways for which the Commonwealth has issued bonds. A glance at the map appended hereto will show the great extent to which the state highway system has been developed outside of Boston, and the comparatively slight expense of such development within the city's limits.

Some municipalities, or the residents therein, have paid part or all the cost of constructing certain state highways. The Highway Commission is unable to state the amount of these direct contributions. They have reduced the share of the cost of highways which Boston would otherwise have to bear, but have not reduced its liability on the bonds issued by the state. It is true that Boston should pay a just share of the cost of state highways, as the law was intended to provide roads in communities which could not afford expensive construction. In such cases, unless help were given by the state, the proper development of the general highway system would have been difficult, if not impossible. Yet, after

making due allowance for these considerations, it is not just that Boston should pay over 85 per cent. of the cost of the proposed state highway within its own limits.

In view of the foregoing considerations the Finance Commission answers the second question in the affirmative.

III. Can a Better Alternative be Provided?

In the opinion of the engineer of the Finance Commission, a copy of whose report is hereto annexed, the portion of the street between La Grange street and Metropolitan avenue would answer every practical demand if its width were increased to 60 feet. The street, between Forest Hills square and Ashland street, where the traffic is much greater than in the portion in question, is only 60 feet wide, yet it is adequate for all needs. In his opinion a 60-foot road between La Grange street and Metropolitan avenue will be ample for all needs for a long term of years. He states that the city has a 60-foot right of way for the portion of Washington street under consideration and the street could be widened to 60 feet without requiring additional land-takings. An estimate of the cost of rebuilding to the width of 60 feet has been furnished the Finance Commission by the Engineering Department, a copy of which is hereto annexed, which shows a probable cost of $47,500 for the work. If the city increased the width of the street to 60 feet at its own expense, it would cost $57,201 less than if it proceeded under the special act.

There appears to be no sound reason, however, why the city should not successfully petition the Highway Commission to construct the extension at a width of 60 feet under the terms of the general highway acts. If the petition were granted, the cost to the city would be reduced to about $24,023, or $80,678 less than the cost under the special act under consideration. The cost to the state under this arrangement would be

$23,477, or only $6,178 more than it would pay under the special act for the wider street. In this connection it should be noted that the Highway Commission in their report to the Legislature dated January 8, 1907, commented on the fact that the Board of Aldermen of the City of Boston had never petitioned the Highway Commission for the laying out of a state road in the city. Since the date of that report the city has petitioned for the laying out of a highway from Columbia road to King square, Dorchester, but favorable action was not taken on the petition.

The Finance Commission therefore answers the third question in the affirmative.

The commission recommends:

1. That the City Council refuse to accept chapter 527 of the Acts of 1910.

2. That the city petition the Highway Commission to construct the extension at a width of 60 feet under the terms of the general highway acts.

Respectfully submitted,

THE FINANCE COMMISSION,
by JOHN A. SULLIVAN,
Chairman.

APPENDIX A.

BOSTON, November 14, 1910.

HON. JOHN A. SULLIVAN,
Chairman Boston Finance Commission:

DEAR SIR,— Pursuant to your request the following table is presented to cover the information desired by you as to bonds issued by the Commonwealth for state highways each year since 1893 (there being none during that year), the percentage of the state tax paid each year by the City of Boston, and the proportion of the bond issue of each year, which is thus charged to the city:

Year.	Bond Issue.	Percentage of State Tax Paid by City.	Amount Charged to City.
1894	$300,000	36.575	$109,725 00
1895	400,000	35.928	143,712 00
1896	600,000	35.928	215,568 00
1897	700,000	35.928	251,496 00
1898	300,000	35.778	107,334 00
1899	400,000	35.778	143,112 00
1900	400,000	35.778	143,112 00
1901	350,000	36.128	126,448 00
1902	375,000	36.128	135,480 00
1903	400,000	36.128	144,512 00
1904	300,000	36.005	108,015 00
1905	250,000	36.005	90,012 50
1906	300,000	36.005	108,015 00
1907	360,000	35.97	129,492 00
1908	495,000	35.97	178,051 50
1909	380,000	35.97	136,686 00
Totals	$6,310,000	.....	$2,270,771 00

Respectfully submitted,

EDWIN S. MORSE,
Public Accountant.

BOSTON, November 16, 1910.

HON. JOHN A. SULLIVAN,
Chairman Boston Finance Commission:

DEAR SIR,— In accordance with your request that I should look further into the subject of my report of the 14th instant, in order to learn if there are any factors in the matter which might change the amount for which the City of Boston is liable, as shown by the above-mentioned report, the following is submitted:

The State Treasurer informed me that the amount for which the City of Boston was liable each year and the total amount, as shown by my report, is approximately correct and any change therefrom would be made by several factors of which no accurate figures could be given.

At the office of the State Auditor I went into the matter at some length and there learned that the following factors would have some influence on the amount which the city would actually pay:

1. Possible change in the proportion of the state tax paid by the city during the time covered until the bonds mature. This changes every three years and the present year is 34.18, which would materially reduce the present liability.

2. Premiums on bonds sold would have some influence, but how much could not be estimated with any degree of accuracy.

3. Earnings of securities held in the sinking fund.

4. Possible, but not probable, income from some source which may be apportioned among the various sinking funds. For instance, a portion of the amount obtained by the state from the United States several years ago on war claims was thus divided.

The last three factors, and there may be some others, enter into the sinking fund and have more or less influence on the sinking fund requirements and the amount of the state tax.

If the words "charged to the city" in my former report should be changed to "for which the city was liable," the wording would be better, and from all the information obtainable I am of the opinion that the figures are approximately correct as showing the original amount for which the city was liable.

The actual liability of the city on December 1, 1909, may be shown as follows:

Total amount of State Highway Bonds issued	$6,310,000 00
Amount paid on State Highway Bonds	110,500 00
Amount outstanding, State Highway Bonds	$6,199,500 00
Amount of Sinking Fund	1,698,892 72
Net liability, December 1, 1909	$4,500,607 28

Respectfully submitted,

EDWIN S. MORSE,
Public Accountant.

APPENDIX B.

STREET DEPARTMENT,
BOSTON, November 19, 1910.

HON. JOHN A. SULLIVAN,
Chairman Boston Finance Commission:

DEAR SIR,— In answer to your request of November 12 kindly note inclosed estimate of the Acting City Engineer of the cost of constructing Washington street, West Roxbury, between La Grange street and Metropolitan avenue.

Respectfully,

L. K. ROURKE,
Superintendent of Streets.

CITY OF BOSTON, ENGINEERING DEPARTMENT,
50 CITY HALL, November 17, 1910.

MR. L. K. ROURKE,
Superintendent of Streets:

DEAR SIR,— In compliance with your request, dated November 14, 1910, the following preliminary estimate has been prepared:

Washington street, Ward 23, La Grange street to Metropolitan avenue, 60-foot street; length, 4,168 feet.

Grading 6-inch macadam roadway, flagging crosswalks, 3-foot granite block gutters, edgestones and crushed stone sidewalks:

8,400 cubic yards earth excavation, at $0.50 . .	$4,200 00
2,300 cubic yards ledge excavation, at $1.75 .	4,025 00
7,900 linear feet straight edgestones, at $0.97 .	7,663 00
450 linear feet circular edgestones, at $1.42 .	639 00
3,000 square yards granite block paving, at $2.20,	6,600 00
300 square yards flagging, at $4.40 . . .	1,320 00
7,500 square yards macadam, at $0.80 . . .	6,000 00
8,300 square yards crushed stone sidewalks, at $0.60	4,980 00
Carried forward	$35,427 00

Brought forward	$35,427 00
1,700 linear feet wooden fence, at $0.50 . .	850 00
	$36,277 00
Engineering and contingencies	3,723 00
	$40,000 00
Rights to slope-about	7,500 00
	$47,500 00

NOTE.— No land-takings will be necessary to construct a street 60 feet in width.

This estimate is for surface construction only and does not include the cost of house sewers nor surface drainage.

Yours truly,

F. A. McINNES,
Acting City Engineer.

APPENDIX C.

BOSTON, November 25, 1910.

HON. JOHN A. SULLIVAN,
Chairman Boston Finance Commission:

DEAR SIR,— I return herewith the letter of His Honor Mayor Fitzgerald, dated October 11, in which he asks the commission to consider the advisability of the City Council accepting the provisions of chapter 527 of the Acts of 1910, under which the Highway Commission is directed to lay out and construct a portion of Washington street, in West Roxbury, from La Grange street to Metropolitan avenue, a distance of 4,168 feet.

As you are aware, Washington street furnishes the direct route, through the West Roxbury district, from Providence, and the towns lying between Providence and Boston, to Boston. The portion of this street lying between Forest Hills and Ashland street is also the main artery for traffic between the City of Boston

proper and the various West Roxbury districts. The Acts of 1907, chapter 574, provided for the reconstruction of the street by the Massachusetts Highway Commission, between the Dedham line and La Grange street, a distance of approximately 7,381 feet, at a cost of $165,000, under the same conditions as are specified for the portion under consideration, which forms an extension of that portion already built, toward Boston.

Washington street bears toward the West Roxbury district almost exactly the same relation that did Blue Hill avenue toward the Dorchester district at the time it was constructed as a boulevard. The traffic is of a similar character, being for the portion beyond Ashland street very largely of pleasure vehicles. Between Metropolitan avenue and La Grange street the street is very narrow, has two car tracks, and is dangerous from the fact that there is not sufficient room for teaming traffic between the sides of the street and the car tracks. It has very steep grades and for the greater portion of the distance no sidewalks. There is no doubt that this street should be constructed with greater width of roadway and sidewalks, whenever funds for the purpose are available.

The general width of the portion of Washington street under consideration between Metropolitan avenue and La Grange street seems to be approximately 35 feet, including sidewalks where located. The street is irregular, however, on account of the fact that there are no curbstones, and fences for only a small portion.

The portion between Metropolitan avenue and Cornell street has a roadway for vehicles of approximately 29 feet, including car tracks, with a sidewalk on the westerly side 6 feet in width. The car tracks are on the easterly side of the street, leaving a space of about three feet wide between the outside track and the easterly fence.

Between Cornell street and the private way known as Cottage avenue, near the car stables, the tracks are in the center of the street, with two 10-foot macadam

roadways, a total width of 35 feet. There are no sidewalks in this portion. Between Cottage avenue and La Grange street the tracks are on the westerly side of the street, with a 13-foot macadam roadway on the easterly side and no sidewalks.

The ultimate development of the West Roxbury district will undoubtedly require, both on account of the needs of traffic and from an æsthetic standpoint, a much wider street than the present one between Forest Hills square and the Dedham line. The portion of Washington street between Forest Hills square and Metropolitan avenue at the present time has a width of roadway of 40 feet and sidewalks of 10 feet, making a total width of 60 feet. The portion of the street between Forest Hills square and Dudley street also has about the same average measurements, although the street is also somewhat obstructed by the posts of the Boston Elevated structure in places.

The present 60-foot roadway between Forest Hills square and Ashland street is ample for all present needs, although this portion of the street carries a much larger traffic than the portion under consideration for widening, as the greater portion of the traffic going to West Roxbury leaves Washington street at Ashland street.

It is evident from the reports of the Massachusetts Highway Commission that they do not consider boulevard construction necessary. They state in their report of January 11, 1910, printed as House Document No. 145, that the commission does not wish to be understood as recommending the construction of the highway, or as stating that, if the highway is to be constructed, boulevard form of construction, 100 feet wide, is necessary.

The commission also gives statistics of the traffic on the street for one week in August and one week in October, showing for the week in August a total of 486 vehicles of all kinds per day, 124 being automobiles and 362 horse-drawn vehicles. For the week in October 340 vehicles of all kinds per day, 229 of which were horse-drawn and 111 automobiles.

The commission also calls attention to the fact that in other places state highways with a 21-foot roadway accommodate a much greater number of vehicles. The above statements of the Highway Commission are important as indicating actual conditions, but they are not exactly fair, as they evidently did not take into consideration the street car traffic, which is considerable at the present time and likely to have a great increase, especially in the summer season, as the territory in the neighborhood of Washington street develops for building purposes and the reservation of the Metropolitan Park Commission near La Grange street becomes more fully utilized.

In my opinion, however, boulevard construction is not necessary for the demands of traffic at the present time, and a street of similar dimensions to the portion between Forest Hills square and Metropolitan avenue will be ample for all needs for a long term of years. Whenever boulevard construction becomes necessary, in my opinion it should begin at Forest Hills square and be extended south, rather than at La Grange street and extended north. At the present time the city has a 60-foot right of way for the entire length of the part of Washington street under consideration, and the estimate received from the Acting City Engineer shows that the portion between Metropolitan avenue and La Grange street could be constructed with a 40-foot roadway and 10-foot sidewalks for approximately $47,500, including land damages. This estimate is for surface construction only. In addition thereto a sum estimated as $53,400 will be necessary for the construction of sewers and storm drains, making a total immediate cost for the street of $100,900. As regards the expense for the sewers, however, $19,550 is estimated, on account of an outlet for the surface drainage of the street, and this portion of the cost should not be entirely charged to Washington street, as it will be of use and be necessary for the ultimate development of other streets lying between Washington street and the outlet. The cost of sewers will be practically the same,

whether the street is constructed as a 60-foot street or as a boulevard 100 feet wide.

The proposal to develop Washington street in accordance with the provisions of the special act, at a cost to Boston of about $104,500, places a much larger portion of the cost on the City of Boston than would construction under the general highway act, under the provisions of which Boston would pay approximately 52 per cent. of the cost, including the share for Suffolk County. As Boston pays, through its state tax, a very large percentage of the cost of state highways beyond its territorial limits it does not seem fair that it should be discriminated against in regard to the construction of the proposed state highway within its territorial limits.

In my opinion the future needs of the City of Boston for a long term of years will be provided for by the construction of Washington street as a 60-foot street with a 40-foot roadway, although it might be advisable to increase the width of the roadway to approximately 45 feet by narrowing the sidewalks. Efforts should be made to have this roadway constructed in accordance with the provisions of the general Metropolitan Highway Act, the cost to Boston for such construction being approximately $24,700, exclusive of the cost of the sewerage works. Failing to obtain the construction by the state authorities, the street should be constructed by the Street Commissioners from their annual loan, in which case the cost would be approximately as estimated by the City Engineer, that is, $47,500, exclusive of sewer construction. If the street should be constructed by the Street Commissioners from their annual loan it is doubtful if, under the existing conditions, any considerable amounts of betterments could be assessed.

Respectfully yours,

GUY C. EMERSON,
Consulting Engineer.

COMMUNICATION TO THE MAYOR AND CITY COUNCIL IN RELATION TO THE ABOLITION OF THE REGISTRY DEPARTMENT AND THE TRANSFER OF ITS POWERS AND DUTIES TO THE HEALTH DEPARTMENT.

BOSTON, December 10, 1910.

To the Honorable the Mayor and City Council:

GENTLEMEN,— The Finance Commission submits herewith a report upon the system under which the facts of births, marriages and deaths in the City of Boston are obtained, recorded and published.

The system is defective, as two departments, the Registry and Health Departments, are engaged in the work; one duplicates to a large extent the efforts of the other, and important parts of the work are badly done by both departments. By permitting a division between two departments of work which should be performed by one department, the city has suffered financial loss through unnecessary duplication, and the readers of the conflicting reports of the two departments have become hopelessly confused. The reports have been further diminished in value by long delay in publication. Thus, the reports of the Health and Registry Departments for the year 1908, though required by ordinance to be published before March 1, 1909, were delayed until March and May of 1910, respectively, the former having been overdue thirteen, the latter fifteen months; and the report of neither department for 1909 has yet been published, though now more than nine months late.

It is the duty of the Health Department to receive the original returns of deaths. It is the duty of the Registry Department to obtain and record the facts as to births, marriages and deaths, and to publish in its

annual report a statement of the number thereof recorded during the previous year. But instead of publishing a mere statement of the number, as the city ordinance requires, the Registry Department regularly publishes elaborate statistics of all three classes of vital phenomena, though statistics of one class (deaths) are also regularly published by the Health Department.

The defects of a system which thus permits the duplication by the Registry Department of the mortality statistics published by the Health Department, and prevents the latter from taking full control of the work of receiving, recording, analyzing and publishing the facts as to births, marriages and deaths, were called to the attention of the city government nearly two years ago by the former Finance Commission, and also by a special committee which was appointed by that commission to study certain questions relating to the public health. (Finance Commission Report, Volume 2, pages 53-104, inclusive.) But beyond the promised elimination of the elaborate mortality tables in the Registry Department's report for 1909, nothing has been done to remedy such defects.

The committee referred to consisted of the late Charles Harrington, M. D., Secretary of the State Board of Health, John W. Bartol, M. D., John T. Bottomley, M. D., Mr. X. Henry Goodnough, Chief Engineer of the State Board of Health, and Mr. John Koren, statistician. In its report the committee commented as follows upon the work of the Health and Registry Departments with respect to mortality statistics.

In respect to vital statistics the local situation is anomalous from the point of view both of economy and efficiency. A double registration is made of deaths, one by the Board of Health and the other by the Registry Department. The statistical tale of deaths is twice-told, for it appears in the annual report of both departments; in both it is the same in substance if not in form. The sheer waste caused by such duplication is self-evident. The double registration is unnecessary; but the double presentation of mortality statistics is

singularly confusing as well as expensive. (Finance Commission Report, Volume 2, page 76.)

Another expert recently employed by the present Finance Commission, Mr. Frederick S. Crum, a statistician of the Prudential Insurance Company, has made similar comments on the defects of the system, and has also pointed out numerous discrepancies in the reports of these two departments.

In his report to the commission, dated August 29, 1910, a copy of which is hereto annexed, he points out the following discrepancies in the department reports for 1908, "as only a few of the many":

Items.	Registry Department.	Health Department.
Total deaths	11,756	11,776
Increase over 1907	48	90
Estimated population, 1908	628,483	617,075
Crude death rate	18.70	19.08
Deaths, 1872–1908	(See pp. 242–3.)	* (p. 4.)
Male deaths, 1908	6,198	6,214
Female deaths, 1908	5,558	5,562
White deaths, 1908	11,389	11,439
Colored deaths, 1908	367	337
Native-born deaths	7,687	7,641
Foreign-born deaths	3,633	† 4,135
Decedents of native parentage	3,944	† 2,573
Decedents of foreign parentage	7,012	† 6,489 † 7,393
Deaths by months:		
January	1,058	1,048
February	977	977
March	1,067	1,072
April	1,064	1,045
May	1,048	1,072
June	789	799
July	965	962
August	1,058	1,051
September	943	954
October	914	915
November	858	861
December	1,015	1,020

* Many differences. † See Table 15.

Items.	Registry Department.	Health Department.
Deaths from phthisis	1,130	.....
Deaths from phthisis, laryngeal and general tuberculosis	1,094	.....
Pneumonia	1,617	1,299
Bronchitis	262	226
Cancer	556	628
Apoplexy and cerebral hemorrhage	588	557
Congenital debility, etc.	707	687
Violent deaths	781	787

In the tables of deaths from 1872 to 1908, inclusive, the two reports agree as to four and disagree as to the other thirty-three years.

Mr. Crum makes the following just comment on these figures:

"There are so many discrepancies in the mortality returns of Boston as published in the annual reports of the Health and Registry Departments that it is impossible for an impartial critic to accept either set of facts as representing the truth. Certainly, both reports are not accurate, and the differences are so numerous and various as to force one to conclude that both are inaccurate. The public must reach the same conclusion after paying twice for the printing of what should be the same statistics."

The Finance Commission believes that the present duties of the Registry Department, with respect to the returns and publication of deaths, could be transferred to the Health Department with great advantage to the public service. It is not enough to discontinue the publication of mortality statistics in the Registry Department's report; the reform should be carried further so as to give the Health Department complete control of the return and registration of deaths as well as the publication of statistics; and the reform should not stop even there. The duties of the Registry Department in relation to births and marriages could with similar advan-

tage be transferred to the Health Department. That department should have exclusive control of the reception, registration and publication of the facts as to births, marriages and deaths, instead of being confined as at present to the publication of death statistics. The experts already referred to recommended the consolidation of these duties in the Health Department. Thus, the special committee appointed by the former Finance Commission recommended the creation of a division of vital statistics in the Board of Health, which "should be given all the duties relating to the registration of marriages, births, and deaths now devolving upon the Registry Department." The recommendation was based upon the committee's belief that "the registration of vital statistics is the basis upon which the whole structure of sanitary science and practice must rest"; that "the death returns should be made to the Health Department, there to be recorded, tabulated and analyzed," because it is the department charged with the study of disease and the means of prevention; that "the registration of births should likewise be in the hands of the Health Department, because it is in touch with the physicians who make the returns, because it can check returns of births of infants by returns of deaths of infants, and because it is in position accurately to separate stillbirths from deaths"; and the registration of marriages should also be in the hands of the Health Department, as "marriages belong quite as much as births and deaths in a consideration of the movement of population, and in all our social problems a knowledge of this factor is demanded"; that these three factors "belong to the same group of vital phenomena and should not be considered apart"; and, finally, that "the experience of many important cities (such as New York, Rochester, Buffalo, Cincinnati, Providence, Atlanta, New Orleans and others) proves that the best results are obtained when marriages, births and deaths are registered by an official in the Health Department." (Finance Commission Report, Volume II., pages 74–76, inclusive.)

Similar conclusions have been reached by Mr. Crum, as shown in his report to the Finance Commission. He says:

"Since the returns of sickness cases and of deaths yield the fundamental knowledge upon which intelligent health work must rest, it is inconceivable that a Health Department should simply turn them over to another department for compilation, analysis, and eventual publication; and to charge two departments with the same functions is not only theoretically absurd, but results, as has been shown, in waste and errors. . . . There is no theoretical reason why statistics of births and marriages should not also be collected, classified, and compiled under the direct supervision and control of the Health Department. A strong burden of proof rests upon anyone who thinks otherwise, for all the best practice places this function with the Health Department."

Efficiency, not economy, is the principal advantage of the changes herein suggested; but a saving sufficient to merit the careful consideration of the city government could be effected by abolishing the Registry Department and transferring its powers and duties to the Health Department. The work of the Registry Department has been largely increased by the present registrar, not by the addition of statutory duties, but by the voluntary assumption of the duty of presenting vital statistics in a series of tables, many of which are needlessly elaborate and some of which are altogether useless. As a result, the total expenses of the department have increased in the last ten years from $25,951.53 to $34,584.11, and the pay roll from $16,544.37 to $22,353.72.

The saving which could be effected by the consolidation is shown in a report made to the Finance Commission under date of November 8, 1910, by Mr. F. R. Carnegie Steele, an expert employed by the commission to examine the organization and methods of the Registry Department. He states that the methods of the department

involve unnecessary work, that more employees are retained than are needed, and that the abolition of the department and transfer of its duties would save the city $15,000 a year. The saving which the elimination of mortality statistics in the report for 1909 should have effected has not been made, as the department's force has been reduced by only one clerk in the past year, and that by voluntary resignation. He calls particular attention to the wasteful method of copying entries over and over again in the various stages of the department's work; and also to the fact that the Health Department has recently installed a mechanical tabulating system (the equipment consisting of a hand-punch, an automatic card-sorting machine, and an automatic tabulating machine), by means of which vital statistics are classified and computed with "remarkable rapidity and simplicity and absolute accuracy." He, like the other experts, recommends the transfer of the department's duties to other departments.

The commission believes that the defects of the existing system can be overcome; that the public will be better served, and that a needless waste of the city's money can be stopped by abolishing the Registry Department and transferring its powers and duties to the Health Department. The future reports of the Health Department should be free from such defects as have appeared in the reports of the Registry and Health Departments, and from which, as Mr. Crum states, "The general public, at whose expense both reports are published, can derive only one lasting impression . . . namely, that they typify needless municipal waste."

The commission concurs in his opinion that "Boston faces a great opportunity to render a large service to the country by establishing a model bureau of vital statistics and even improving upon the best of existing patterns"; and trusts that the opportunity will be promptly embraced, for the importance of accurate

vital statistics can hardly be exaggerated as they relate to the fundamental vital phenomena of society, namely, births, marriages and deaths. The careful record of all that pertains to such phenomena and their accurate measurements may be described as taking a survey of the community in respect to its growth, health and general well-being physically and, to some extent, morally. Statistics of births reveal not only an advance or retrogression in population, but the very elements of population, besides being a primary factor in the measurement of infant mortality and its prevention. Statistics of marriages are a necessary supplement to a thorough understanding of statistics of births, and when associated, as they should be, with statistics of divorce, they illuminate the conditions of that institution upon which our whole social structure is built,—the family.

There is, however, another important aspect of matters pertaining to vital statistics which should not be overlooked. The official indices and records of births, marriages and deaths are, as it were, the official "family records" of the citizens. They are important not only to genealogists, historians and conveyancers, but to all the people. Questions concerning the devolution of personal as well as real property, the legitimacy of children, the enforcement of child labor laws, the disabilities of minors, the right of suffrage, the adjustment of insurance and pensions and numerous other relations of life depend upon these records for their solution. It is essential, therefore, that they should be kept with completeness and minute accuracy in regard to names and dates, that they should deal intelligently with the problems arising in connection with foreign names, that persistence should be shown in filling up existing gaps, and that they should be thoroughly indexed and readily accessible. Considerable technical skill is necessary to meet these requirements, but there is no reason why the Health Department cannot keep up and care for the official records in such

a manner as to meet adequately all the important demands made upon these records for nonstatistical as well as for statistical purposes. Yet, in order to guard against a possible tendency to neglect those aspects of the records of births, marriages and deaths, other than medical, the ordinance transferring the work to the Health Department should duly emphasize and adequately provide for this aspect of the work.

The commission recommends:

1. That an ordinance be passed providing for the abolition of the Registry Department and the transfer to the Health Department of its powers and duties relating to births, marriages and deaths, including the work of completing the records prior to 1849; and also the duty of keeping certain records described in section 4 of chapter 314 of the Acts of 1894, and in sections 12 and 13 of chapter 35 of the Revised Laws.

2. That a division of records and statistics be created in the Health Department, and that the powers and duties transferred to the Health Department as above recommended be exercised through an official to be known as the Registrar of Records, who shall have direct charge of the division thus created.

3. That the ordinance be made to take effect upon the first Monday in February, 1911, and that all arrangements for the transfers be completed before that date.

Respectfully submitted,

THE FINANCE COMMISSION,
by JOHN A. SULLIVAN,
Chairman.

REPORT OF FREDERICK S. CRUM ON VITAL STATISTICS OF BOSTON.

Duplication of effort almost invariably involves waste in one form or another. Large economies of energy,

time and money in both business and administrative enterprises can often be effected by simplifying processes and weeding out all unnecessary functions and functionaries. This might not always be wise if the increase in economy were to be accompanied by a decrease in efficiency, but very often by avoiding duplication of efforts and functions a distinct gain in efficiency can be secured. Wherever, therefore, it can be proved that duplicate functions are being performed it is well to inquire if better results cannot be secured by the application of more sound business principles with a corresponding saving of time, energy and money.

These observations apply with singular force to the Health Department and Registry Department of Boston. Both agencies are charged with similar functions, each having primarily to do with vital statistics. At the present time the Health Department concerns itself solely with sickness and mortality statistics, which, of course, form the basis upon which it must judge whether or not certain actions are necessary for the maintenance of the public health or whether certain recommendations looking toward future improvements are advisable. In the nature of the case the Health Department must keep in intimate touch with the returns of sickness cases and deaths. This being so, it seems almost unthinkable that the Health Department should not itself have the exclusive control and custody of the returns of contagious cases of sickness and all deaths, and that it should share the functions of collecting, classifying and compiling these returns with another department. But this is done in Boston. The Registry Department is the final custodian of mortality returns and these form the principal basis of the elaborate statistics presented in its annual reports.

Duplications.

The most obvious result of having two departments attempt to perform the same function is useless and costly duplication. The Registry Department devotes about 200 pages of its annual report to mortality sta-

tistics, while the Health Department, necessarily using the same raw material, also presents mortality statistics, which although less extensive are supposed to meet reasonable wants. This is a condition for which no one has advanced even a plausible excuse and to which the Finance Commission already has called attention. But needless duplication is not the only deplorable consequence of charging the two departments with the same functions.

Discrepancies.

There are so many discrepancies in the mortality returns of Boston as published in the annual reports of the Health and Registry Departments that it is impossible for an impartial critic to accept either set of facts as representing the truth. Certainly both reports are not accurate, and the differences are so numerous and various as to force one to conclude that both are inaccurate. The public must reach the same conclusion after paying twice for the printing of what should be the same statistics. Referring to the annual reports of the two departments for the year ending December 31, 1908, the following discrepancies may be specifically pointed out as only a few of the many:

Items.	Registry Report.	Health Report.
Total deaths	11,756	11,776
Increase over 1907	48	90
Estimated population, 1908	628,483	617,075
Crude death rate	18.70	19.08
Deaths, 1872–1908	*	(p. 4.)
Male deaths, 1908	6,198	6,214
Female deaths, 1908	5,558	5,562
White deaths, 1908	11,389	11,439
Colored deaths, 1908	367	337
Native-born deaths	7,687	7,641
Foreign-born deaths	3,633	† 4,135
Decedents of native parentage	3,944	† 2,573
Decedents of foreign parentage	7,012	† 6,489 or 7,393

* Many differences. (See pages 242 and 243.) † See Table 15.

Items.	Registry Report.	Health Report.
Deaths by months:		
January	1,058	1,048
February	977	977
March	1,067	1,072
April	1,064	1,045
May	1,048	1,072
June	789	799
July	965	962
August	1,058	1,051
September	943	954
October	914	915
November	858	861
December	1,015	1,020
Deaths from phthisis	1,130	—
Deaths from phthisis, laryngeal and general tuberculosis	.....	1,094
Pneumonia	1,617	1,299
Bronchitis	262	226
Cancer	556	628
Apoplexy and cerebral hemorrhage	588	557
Congenital debility, etc.	707	687
Violent deaths	781	787

The above statistics make it quite apparent that some radical change is necessary in the present duplicate system of compiling mortality statistics in the City of Boston. The differences are such that it is impossible for the reader to surmise, much less determine, which report is, on the whole, the more accurate. When the variation is so great as in the case of pneumonia, or bronchitis, one of the reports, at least, must be inaccurate and misleading.

The existing discrepancies alone are a sufficient reason for placing vital statistics under one department, and there can be no doubt that their proper custodian is the local health department, at least of all statistics that concern the health and mortality of the people. Since the returns of sickness cases and of deaths yield the

fundamental knowledge upon which intelligent health work must rest, it is inconceivable that a health department should simply turn them over to another department for compilation, analysis and eventual publication; and to charge two departments with the same functions is not only theoretically absurd, but results, as has been shown, in waste and errors. Moreover, medical knowledge is necessary in order to correct the returns, and is highly desirable, if not essential, in their classification.

There is no theoretical reason why statistics of births and marriages should not be collected, classified and compiled under the direct supervision and control of the Health Department. A strong burden of proof rests upon anyone who thinks otherwise, for all the best practice places this function with the Health Department.

In a large city like Boston there should be a special division of the Health Department for the statistical work, with an accomplished man at its head. In other cities the problem has been solved by keeping the control of vital statistics within the Health Department without any conflict with its many other important and often arduous duties. Probably no American city keeps more complete vital statistics than the city of New York. The work is directed by Dr. Guilfoy, who has the title of Registrar of Records, but he is a part, and a very essential part, of the health department of New York City. To deal competently with vital statistics one should be a physician or thoroughly familiar with nosological classification as well as with statistical methods.

A cursory examination of the health reports from a dozen American cities taken at random will disclose an absolute lack of uniformity in the statistical presentation of the facts which are intended to throw light upon the health and mortality of the respective communities. Many elaborate tables of little or no utility are printed, while data of the utmost practical value are omitted altogether. Faulty statistical methods of presentation are employed and authoritative interpretation of

the figures is wanting. How far the Boston Health and Registry Departments show these and other shortcomings will appear from the following review of the reports of the two departments named for the year 1908.

Health Department Mortality Statistics.

The annual reports of the Health Department of Boston contain much matter that could readily be omitted without impairing their value and, on the other hand, the statistics of mortality could be extended in several directions to undoubted advantage. For example, there is no map in the report to enable the reader to grasp clearly the political and sanitary divisions of the city. Nor are there any cartographs indicating the geographical location of the more important contagious diseases such as are used to good purpose in many foreign publications and in a few American reports. No mortality or morbidity statistics for subdivisions of the city are given. The Boston Health Report of 1908 contains only seven charts or diagrams, three of which are concerned with milk supply and one with a typhoid fever epidemic. In Chart 1 a comparative view of twenty-five of the principal causes of death is presented in clear manner, the only criticism being that the scale is not labeled "Actual number of deaths." Charts number 2 and 3 are based upon proportionate mortality and mean less than they would if based upon rates per 10,000 of population. No clear notion can be had from the charts whether there has been a reduction in the infant mortality of Boston during 1871–1908 in the first, or whether there has been a reduction in the mortality from consumption, pneumonia, heart disease and bronchitis in the second. The death rates per 10,000 of population of children under one year of age are, however, given in Table 2, for the period 1872–1908. In Table 13 the death rates from nine infectious diseases, including consumption, are given for the period 1840–1908. Table 13 illustrates a common fault in the tabulations in this report, namely, the attempt to pre-

sent too many columns on one page or sheet. This is a serious defect, as it impairs the utility of the tables and renders their use very difficult and liable to error.

Table 15 errs in the respect just referred to most inexcusably. Here is a fundamental table presented in such a way that its use is almost impossible and is always attended by a great liability to error. The table should have been divided into three or four and presented on regulation pages. That this can be easily done is evident from an examination of the New York reports, those of Washington, D. C., or the census reports on mortality.

Twenty tables and as many pages in the Health Report of Boston for 1908 are devoted to a comparison of Boston mortality with that of New York, Philadelphia, Chicago, Brooklyn, St. Louis, London, Paris, Vienna, Glasgow, Liverpool, and Berlin. No comment is made on the tables, and just why they should find a place in the Boston report, or what useful purpose they serve, it is not possible to guess. Better comparison with American cities can be made in the census reports on mortality, and foreign comparisons, without necessary explanations, are more likely to be misleading than useful. Foreign statistics, if introduced for purposes of illustration of special detail features, might often be of practical utility. For illustration, use might be made of the Berlin statistics of infant mortality by causes of death with distinction of methods of feeding.

Every city the size of Boston should publish a fundamental table giving the deaths by single ages, with distinction of sex, color and principal nativities. Another very valuable table should give the mortality in detail during the first two years of life. The deaths by days during the first week,* by weeks during the first month, and by months during the first two years of life would almost certainly throw much light upon many of the problems of infant mortality. This table should make distinction of sex, and the principal causes of child mortality.

* Better still, by days during the first month.

It is a sad commentary on vital statistics that they have not been used to better purpose in a sane effort to secure more knowledge concerning the facts of infant mortality in this country. At the other extreme of life more detailed information should be presented. All the facts available should be given of deaths of centenarians. The ages should be given by single years, verified, if possible, with full details of the causes of death. Some of the South American states and cities give better results than those of the United States in this respect. Sufficient emphasis is not given to morbidity statistics in the Boston health reports. Other things equal, an excessive mortality follows excessive morbidity. It is more important that cases of sickness be tabulated and kept to date in a health office than that a similar record be kept of deaths. Sickness precedes death from natural causes, and epidemics can best be controlled, when preventive vigilance has failed, by a careful watch of sickness cases, which should be mapped continuously in the health office. The publication of such maps in the annual reports would give permanence to valuable records.

The mortality by months and quarters of the year is likely to occupy too much space for its importance in American health reports. A certain few causes of death are related more or less closely to season and meteorological conditions, and it is well enough to tabulate such causes by months. It is quite as important, however, that the meteorological conditions be summarized also in the report, so that the possible effect of climatic changes on mortality can be traced. The somewhat elaborate Table 10, pages 10 and 11 of the Boston Health Report of 1908, which gives total number of deaths by quarters for each year of the period 1865–1908, and the percentage distribution is, to say the least, of doubtful value, particularly as there are no data of temperatures, rainfall, humidity, etc., in the report. If any practical value is to be derived from mortality in its relation to meteorological changes, the facts must

be stated in the detail exhibited in the reports of New York City, where the deaths from all causes and from certain specified causes are summarized, together with parallel data indicating the principal determining meteorological facts.* From the New York reports, also, the effect of school life on children's diseases and mortality can be accurately traced.

The Health Department Report contains no information on the important subject of occupation in its relation to disease and mortality. True, the Registry Department gives a bare statement of the occupation of the decedents, with distinction of sex, pages 114–118, report for 1908, but unless the facts are given with distinction of principal causes of death and by age groups the statistics can serve no practical purpose. Fortunately, the census office has now undertaken the task of compiling occupation mortality statistics for the registration area, and much information will in the future be available in those annual reports. There will always be abundant opportunity, however, for local health departments to deal with the mortality of local trades in a more detailed and informatory manner than is possible in a necessarily more general census report.

The mortality of certain distinct elements of the local population may require separate statement, either because of geographical location or some other characteristic, such as race, nativity, physical or social defect, etc. The mortality by streets or blocks, or by other sanitary divisions, may require to be separately tabulated if the statistics for the city are to yield the best results and teach the most useful lessons. When the colored element is of considerable importance in any section of the city, the fact should be taken into the account in the tabulation. Chinese and Japanese should be distinguished also in local reports when the deaths are sufficient in number to warrant separate statement. The more important nativities should be

* The facts are given by weeks and a summary repeated for several previous weeks in each weekly report. See especially page 3 of any such report.

separately studied also, and this has been done to a limited extent in the Boston health reports. Distinction of age, sex, and principal causes of death is necessary if the statistics are to be of any practical value, and none of these is made in the Boston reports. (See Table 37.) Finally, it may be suggested that the mortality of the defective and delinquent classes if separately tabulated might yield results useful for several purposes. Almost nothing is to-day known of the mortality of the blind, the deaf and dumb, almshouse inmates, etc. In a word, it is the duty of the Health Department to know everything possible about the health, sickness and mortality of the population with which it has to deal. Measured by this standard the Boston Health Department report is conspicuously wanting.

Registry Department Statistics.

Mortality.

Table 1.— Certain useless ratios are calculated and more useful rates are omitted. The deaths, for illustration, are distributed by wards on a percentage basis, but the death rates by wards are not given. Again, a calculation is made for each ward to show the number of persons living to every death, an antiquated and useless method of presenting mortality.

Table 2 occupies three pages and serves a useful purpose by presenting in a summary form the mortality by wards with distinction of age and sex. Provision might be made for ages 2–3, 3–4, and 4–5, but otherwise the form of the table is well suited to its purpose.

Table 3.—This table also occupies three pages and presents the mortality of the colored in the same detail as the total mortality is given in Table 2.

Table 4.— The table is in three parts of one page each, and presents the mortality (*a*) of the residents, (*b*) of the nonresidents, and (*c*) of the decedents of unknown residence with distinction of conjugal con-

dition, age and sex. Every useful purpose would be served if the total deaths were presented in this detail.

Table 5.— This table, which occupies two pages and distributes the deaths by months and by wards with distinction of sex, is of doubtful value and should be eliminated.

Tables 6, 6A, 6B and *6C.*— These tables occupy two pages each and present the total mortality, the deaths of residents, nonresidents and "residence unknown," distributed by months with distinction of age and sex. It is perhaps useful for certain purposes to have the total mortality presented as in the first table of this series, but it hardly seems wise to add the other three. Mortality by months is principally useful when presented for certain diseases which are affected by meteorological changes. The method adopted by the New York Health Department of giving the facts in detail by weeks is much better adapted to useful purposes than the method followed in the Boston reports.

Table 7.— This table with its A, B and C supplements extends through sixteen pages, each section taking four pages. It presents the mortality from twenty-two specified causes or groups of causes with distinction of age and sex. The first part gives all deaths, the second, deaths of residents, etc. The distinction of resident and nonresident is carried altogether too far in this report. The total mortality should, of course, be given with distinction of age and sex for all the causes, as in the census reports on mortality. Possibly another similar table might be given for deaths of residents. But why should so much emphasis be placed upon so relatively unimportant a distinction in a city like Boston, which is not a health resort, and which, aside from its hospital or other institutional mortality, which could be separately discussed or tabulated, is not unlike other cities either larger or smaller? The deaths of Bostonians without the city limits would certainly go far to offset the deaths of nonresidents within her limits.

Table 8.— This table distributes the mortality from the same specified causes as in Table 7, by wards. Only the deaths of residents are, of course, located by wards, but the totals of the nonresidents and "residence unknown" appear at the bottom of the table. Sex is also distinguished in the table. Mortality by subdivisions of a city should, to be of much practical value, distinguish causes as related to age. The total deaths from certain causes such as typhoid fever or consumption may be suggestive, but as a rule comparative mortality as here expressed can serve but a very limited purpose. It would be wiser to make a more detailed comparison periodically, say every five years, which might be based upon the deaths for five years. This suggestion rests upon the assumption that the mortality record is kept by the card system, the only really useful as well as economical method of handling mortality, or other vital statistics.

Tables 9 and *9A* take so little space that they may well be retained and even carried somewhat farther.

Tables 10, 11 and *12* which distribute the mortality by wards with distinction of nativity and sex are subject to the same general criticism as that brought against Table 8. Very little information of a useful character can be obtained from mortality by nativity unless the deaths are expressed in terms of age, and also with distinction of the principal causes at least. Table 37 in the Boston Health Report for 1908 may again be referred to. In that table death rates have been calculated for a period of years for the principal nativities, *but without reference to age.* The rates are, of course, almost useless and positively misleading. To illustrate: According to the Registry Report the death rate of the Irish in Boston in 1908 was 28.26 per 1,000 of Irish population against a rate of only 7.63 for Russians and 8.65 for Italians, and apparently the mortality of the German element had increased from 16.21 in 1890 to 26.63 in 1908. These facts seem startling and must inevitably give rise to false infer-

ences. But the Registry Department should know that these anomalous death rates would disappear if the facts were presented by age. The age distribution of the earlier immigrants, such as the Irish and Germans, is at present very different for these elements than for the more recent immigrants like the Russians, Italians and Swedes. To ignore this elementary fact in a public report is inexcusable.

Table 13 is one of the best in the report as it gives the deaths of the residents by wards and with distinction of age, sex and principal causes. Pages 110–113 could be omitted, however, as the facts duplicate those presented in Tables 7B and 7C. It might be advisable to distribute the grand total of mortality in the various wards rather than only the deaths of residents. The table as given is also of value in proportion to the real distinctions which exist between the ward divisions. It is possible that the real sanitary divisions of Boston are much fewer than twenty-five in number, and certain of the wards might possibly be combined for statistical purposes to considerable advantage.

Mortality by Occupations.— This topic has already been discussed on page 209.

Marriage Statistics.

Table 14.— The most valuable portion of this table is the statistics of (as to color) mixed marriages. The classification by quarters of the year is of very doubtful utility.

Table 15.— This table is a standard one and it contains useful social statistics, revealing as it does the tendency of young girls to marry old, or relatively old, men and *vice versa.*

Table 16 is also useful as it shows the tendency of the various nationalities to intermarry, and the comparative strength of such tendency among all of the principal foreign-born elements marrying in Boston.

Table 17 is of interest as it gives statistical expression to certain facts which might be of considerable impor-

tance in any future investigation of the subject of intermarriage of widowers and widowed, divorced men and divorced women, etc.

Occupations of persons marrying in Boston. Pages 126 to 131 should be omitted. A mere statement of the occupations of brides and grooms serves no useful purpose whatsoever.

Table 18.— The cumulative value of the statistics in this table is probably sufficient to warrant its retention.

Tables 19 and *20* are of value in connection with studies of birth rates by nativities. Separate tables, however, for each principal nativity, framed like Table 15, would be of much greater value.

Pages 136 to 148 contain information relating to out-of-town marriages, that is, marriages recorded in Boston during 1908. If Tables 14 to 20 were to include the statistics of all marriages recorded in Boston, regardless of where they were solemnized, every useful requirement would be met. To get totals now under any heading necessitates additions to no purpose, for, after all, the place of solemnization is of practically no importance as regards the statistics in these tables. Thirteen pages of space and a great deal of the time required in compilation could be saved without impairing the value of the data, but rather quite the contrary.

Birth Statistics.

Accurate and complete registration of births is a necessary corollary of accurate calculation of infant mortality rates. Unless the births are recorded with at least approximate completeness the number of the living in the early divisional periods of life cannot be calculated with sufficient accuracy to permit the working out of even approximately accurate death rates at those ages. Birth rates based upon total population are less valuable than birth rates based upon female population of child-bearing ages. Again, the most useful statistics of births are those which throw most light upon the problems

of relative fecundity of the different elements of the population or of the married at varying ages.

Table 30.— This table is of small value. The birth rates by wards teach nothing, and the number of population to every birth carries no definite impression, and as a method of statistical comparison it has been abolished long ago in the best offices.

Table 31 which gives an elaborate statement of births, by months and quarters, with distinction of sex, in the various wards, is of little or no value. The seasonal distribution of births in its relation to ward lines is rather far-fetched. Has anyone ever found such statistics to be of any value?

Table 32 like Table 31 is useless.

Table 33, which occupies five pages and gives the births by sex in each ward with distinction of the nativity of fathers, may satisfy the curiosity of some, but how it could be used to any practical sociological or other purpose passes comprehension.

Table 34, by nativity of mothers, is subject to the same criticism as Table 33 except that it is a truer index of nativity influence. In connection with mortality by wards it is perhaps well to know how many births of the principal nativities there are in the various wards. This could not be accurately determined without placing Tables 33 and 34 in juxtaposition so that it could be determined, for example, how many births there were in Ward 1 of Irish mothers and Irish fathers, of Irish mothers and English fathers, etc.

Table 35 gives the statistics of births in Boston in a way useful for certain purposes. It could be retained to advantage.

Occupations of fathers and mothers. Pages 173 to 177 contain utterly useless figures.

Plurality births are of sufficient interest to warrant the publication of certain statistics regarding them, particularly by nativity of the parents. Statistics of these phenomena by wards and months are, however, of very doubtful value.

Statistics of the stillborn by nativity of the parents, and possibly also by months, are worth preserving.

Comparative vital statistics by wards, 1904–08. Fifty-three pages are devoted to this comparative statement which could easily be presented in one-half the space and without omitting anything of value. One of the most useful purposes of a health report should be the careful comparison of the mortality and sickness statistics, with comments upon the topography and other sanitary conditions. The statistics in the report here under review have in part been badly selected and in part have been badly expressed. The good has been mixed with the bad and so compounded that the reader is quite as apt to be confused as enlightened when he looks to these pages for comparative information.

To illustrate exactly what is meant by this rather sharp criticism, pages 188 and 189 are attached, with such items italicized as serve no practical purpose:

Ward I. (East Boston.)

AREA (land), 1,188 acres.
Dwelling houses, 3,262.
Persons to a dwelling, 8.2.
Density of population, 22.6.
Dwellings to the acre, 2.7.

POPULATION, 26,836.
Males, 13,239; females, 13,597.
Native born, 17,830.
Foreign born, 9,006.
Per cent. of native born to ward population, 66.44.
Per cent. of foreign born to ward population, 33.56.

Ward Statistics of Deaths and Births.

Deaths, 424.* {Males, 220. Females, 204.
Per cent. of total mortality of residents of the city, 4.2.
Per cent. of ward population, 1.5.
Death rate, 15.8 per 1,000 of population.†
Deaths, under 1 year, 115.†
Per cent. of total mortality of the city under 1 year, 5+.

Births, 721.* {Males, 344. Females, 377.
Birth rate, 27.3 per 1,000.‡
Per cent. of ward population, 2.7.
One in every 37.

Principal causes of death: Pneumonia, diseases of the heart, phthisis.†
Principal foreign nationalities represented among deaths: British-American Provinces, Ireland.†

Topography.— The East Boston portion of the ward is generally of good elevation, consisting of two hills, one rising to 85 feet, on which is located the reservoir; another at the southeastern extremity, rising to about 50 feet. A depression almost to tide water exists southeast of the tracks of the Boston & Albany Railroad.

The section known as Breed's Island consists of practically one large hill, whose maximum height is above 160 feet, sloping abruptly westwardly and gradually eastwardly to the water.

Almost one-half of this section of the ward is low, being little above marsh level.

This is very largely a residential section, with the exception of the shore front, and contains 86 acres of park land and 10 acres of cemetery area.

* These could also be omitted. (See page 189.)
† See page 189.
‡ 26.8 according to page 189.

Comparative Vital Statistics, 1904–1908.

WARD I.	1904.	1905.	1906.	1907.	1908.
Deaths	366	385	440	379	424
Per cent. of total mortality of residents of the city	3.87	3.9	4.3	3.75	4.2
Per cent. of ward population	1.45	1.5	1.6	1.4	1.5
One in every	68	66	58	69	63
Death rate per 1,000 of population	14.5	15.1	16.9	14.3	15.8
Deaths under 1 year	80	79	108	79	115
Per cent. of total mortality of residents of the city under 1 year	4.29	4.1	5.1	4+	5+
Principal causes of deaths:					
Phthisis	50	49	27	28	39
Pneumonia	41	56	68	47	64
Diseases of the heart	43	55	62	55	41*
Apoplexy	14	27	22	10	29*
Cancer	11	17	18	25	22*
Typhoid fever	6	1	6	3	8
Diphtheria	4	9	10	8	4
Meningitis	17	15	32	14	17
Principal foreign nativities represented among deaths	Ireland. B.-A. Prov.	Ireland. B.-A. Prov.	B.-A. Prov. Ireland.	B.-A. Prov. Ireland.	B.-A. Prov. Ireland.
Age period in which occurred greatest number of deaths of residents other than under 1 year	30–34 yrs.	65–69 yrs.	65–69 yrs.	55–59 yrs.	70–74 yrs.
Births	624	705	674	771	721
Birth rate per 1,000	28.1	27.7	26.04	29.2	26.8
Per cent. of ward population	2.4	2.7	2.6	2.9	2.7
One in every	40	36	38	38	37
Excess of births over deaths	258	320	230	392	297
Excess of births over deaths under 1 year	544	626	566	692	606
†*Nativity of greatest number of foreign-born fathers*	Boston.	Boston.	Boston.	Boston.	B.-A. Prov.
†*Nativity of greatest number of foreign-born mothers*	Boston.	Boston.	Boston.	Boston.	B.-A. Prov.
Per cent. of whole number of births in the city	3.9	4.4	3.9	4.4	4.1

* Not related to locality.
† This title commenced with 1908, continued through each ward; previous to 1908 it referred to fathers and mothers either native or foreign born.

Further comment on these statistics would appear to be unnecessary. It may be added, however, that pages 238 and 239 violate the dignity of a public report. These pages contain a hodgepodge of entirely useless matter.

The comparative summary by wards in Tables A and B, pages 240 and 241, is in convenient form. In Table A, however, columns 4, 5, 8, 13 and 14 serve no useful purpose and should be stricken out.

The summary tables, pages 242 to 248, are convenient and valuable for a variety of purposes. The last column in the table of births, pages 244–245, contains antiquated ratios which should be replaced by rates per 1,000, only living births to be considered, of course. The same criticism applies to the next to the last column in the following table of deaths, pages 245–247.

Conclusion.

Both of the reports under consideration are open to criticism in other directions than those mentioned. The report of the Health Department is especially vulnerable in respect to general arrangement, lack of proper comments, the form and matter of the reports by subordinate officers, etc. But, after all, these things are details of minor importance. The chief point is that the City of Boston maintains two separate departments, both of which collect, classify and compile vital statistics and fail to do it well. So far as births and marriages are concerned they do not clash, since the Health Department, contrary to the best practice, is not occupied statistically with these phenomena. But the field of mortality and morbidity statistics is preëmpted by both, which in this instance means duplication yielding little better than waste of energy and money and confusion to the user of these statistics.

To be sure, as has been shown, there are valuable things in both reports, and the patient, discriminating student may be able by dint of much effort to piece together full statistics from both reports, although the discrepancies between them are such that he must be in

doubt as to which set of figures should be used. But why should he be confronted by such an unparalleled condition? The general public, at whose expense both reports are published, can only derive one lasting impression from them, namely, that they typify needless municipal waste.

To the outsider it would seem as if Boston faces a great opportunity to render a large service to the whole country by establishing a model bureau of vital statistics and even improving upon the best of existing patterns. There are conclusive reasons why the Health Department should assume all functions relating to vital statistics. The experience of many years has demonstrated thoroughly that to divide these functions between two departments not only seriously impairs the usefulness of Boston's vital statistics, but entails a waste of public money which cannot be defended upon any ground whatsoever.

COMMUNICATION TO THE CITY COUNCIL IN RELATION TO THE REJECTION OF THE CIVIL PENSION ACT—CHAPTER 619, ACTS OF 1910.

BOSTON, December 10, 1910.

To the Honorable the City Council:

GENTLEMEN,— There is now pending before your honorable body for acceptance or rejection an act authorizing the establishment of a retirement system for public employees, namely, chapter 619 of the Acts of 1910.*

The Finance Commission respectfully submits the following reasons why the act should not be accepted:

1. The commission believes that the only retirement system which can be justified on grounds of economy is one which would relieve the city of the loss caused by the retention of day laborers who by reason of age have become so infirm as to be incapable of rendering in service a full equivalent for the wages they receive. There is no effective provision, however, for the compulsory retirement of superannuated laborers now in the service of the city, and accordingly the act fails to accomplish the only object which would justify its acceptance. The claim that pensions based on prior service would be sufficient inducement to the older employees to join the association has no foundation in fact, as even the wages which the day laborers receive are more than three times as much as the amount of pension provided by the act.

The intimation which has been given by certain advocates of the act, that employees who declined to become members of the association would be coerced, is contrary to the spirit of the act. Moreover, such coercion cannot be effected because of the protection afforded employees in the classified service by chapter 314 of the Acts of 1904, and chapter 500 of the Acts of 1910.

*Page 231.

2. In the opinion of the commission there is less reason for pensioning of clerks and salaried officials above the grade of clerks than there is for pensioning laborers. The present act would permit the pensioning of such highly paid officials as the Corporation Counsel, the Superintendent of Streets and the City Auditor, the first of whom receives $9,000, and the two latter $7,500 each per annum. It is highly improbable that such officials would retire in order to obtain the pension provided by the act, but there is no reason why a pension should be paid to them in the event of their being retired on compulsion. If the present act should take effect this year, one of these officials could be retired immediately, and another could be retired in 1914, as both would have completed thirty-five years of service on these dates respectively. Either of these officials upon retirement under this provision would be able to engage in private occupations which would afford large salaries, and still draw a pension from the city.

3. A careful examination of the act shows that it is full of defects, which of themselves require its rejection. For example, its successful operation depends upon the establishment of a Board of Retirement, to whom the management of the system is entrusted. This Board is to consist of three members, namely, the City Treasurer, one member chosen by the association, and a third person chosen by the first two, or if they do not agree, by the Mayor. The second member is to be elected "within thirty days after the date when the retirement system is declared established," but apparently there will be no members legally qualified in the election at that time, for the act does not provide a means by which the present employees of the city could become members of the association prior to the time at which the election would be held. Moreover, persons who enter the employment of the city after the retirement system is established cannot become members until the expiration of thirty days, and therefore cannot become mem-

bers until thirty-one days after the system is established, or one day after the time when the election is required to be held.

There would, therefore, seem to be no association to choose the second member, and the third member could not be chosen until after the second member was chosen. It is possible that a court might regard the thirty-day limitation as directory and not mandatory, but in that event there would be uncertainty and confusion as to the date at which the election might legally be held. If on the other hand the court held the provision to be mandatory, no Board of Retirement could be chosen, and the act would therefore become absolutely worthless.

This defect is admitted by the advocates of the act. Thus Professor Baldwin, at the recent conference at City Hall, said:

"That matter was taken under consideration by the committee. There appears to be a real inconsistency in the act at that point. Either the time for qualification or disqualification under the act must be shortened, or the time within which the meeting or organization must be held must be lengthened. It will be necessary to amend the act in that respect. That is an inconsistency which escaped the attention of the commission which sat for months on this measure, the Committee on Legal Affairs and the Committee on Ways and Means at the State House. It is one of those mistakes which frequently crop up in matters of this kind." (See *City Record* of December 10, 1910, page 902.)

4. There are grave dangers in the provisions as to the membership of the Board of Retirement. It is given absolute power, without right of appeal, to fix percentages from 1 per cent. to 5 per cent., to establish different classes of annuitants and pensioners and to retire or refuse to retire employees without regard to the wishes of the heads of departments. It will become a part of the employment system of the city. No such power over the city employees should be given to an outside tribunal. Its effect upon the service would be

demoralizing, but if given, the Board should be composed of men beyond the reach of political influences. Under the provisions of this act such men are not likely to be secured.

5. In section 1, paragraph (*f*), the following language is used: "The words 'continuous service' mean uninterrupted employment, with this exception: a lay-off on account of illness or reduction of force; and a leave of absence, suspension or dismissal followed by reinstatement within a year, shall not be considered as breaking the continuity of service." Although the wording is so clumsy that its interpretation is uncertain, much as in the famous "semicolon" case, it is probable that (as in that case) the words "followed by reinstatement within one year" would be held not to modify the sentence prior to the semicolon,— in other words, not to apply to employees who are laid off on account of illness or reduction of force. In that case there is no provision as to the length of time of the lay-off, which might be for many years or for several long periods at different times. The existing provision, therefore, might give rise to controversies and expensive litigation.

Again, an employee discharged for misconduct or insubordination does not lose his right to a pension if he is reinstated within a year. One discharged for such cause should not be reinstated at all. This provision would operate to the city's detriment. The sentimental considerations arising out of the employee's previous service and payments to the retirement fund, reinforced by political influence, would make it difficult to discharge an offending employee in the first instance,— or, if discharged, to refuse him reinstatement within the year. It would make the claim of the incompetent or insubordinate employee to continue in the service even more like a vested right than it now is — the exact opposite of the effect a well-drawn Pension Act should have.

6. Section 6 (2) (B) omits to make provision for the payment of an annuity to a member who has served fifteen years and has reached the age of sixty, and has

been retired by the Board, though those who retire voluntarily are provided for. Although the person so retired against his will would be entitled, under section 6 (2) (A), to the return of his deposits with regular interest, he would not be entitled to an annuity, nor to a pension based upon subsequent service, as a succeeding paragraph, C (*a*), makes the right to such pension depend on the right to an annuity.

This was perhaps intended to secure automatic retirement at sixty by putting a premium on such retirements when voluntary. But many employees reaching sixty, and presumably no longer worth a full day's pay, will prefer that pay to the annuity and pension which they would secure by voluntary retirement, and since there is no provision for notice to them before they are involuntarily retired, many will either be improperly kept upon the pay roll, or else in ignorance of the act and for no fault of theirs will be liable to forfeit both annuity and pension.

7. There are several violations of the principle of equal contribution by the city and the retirement association. Instead of requiring substantially equal contributions as the public has been given to understand the act provides, the city must pay the entire expense of the administration of the system, which is estimated at $25,000 a year. The city is also required to contribute an amount equal to the surplus from annuity deposits, and if there should be a deficiency instead of a surplus, to make up such deficiency. Again, if any portion of the money appropriated by the city for the expense of administering the system is not used for such purposes, it shall be carried to the contingent fund and, if the Board so votes, thence transferred to any other fund provided by the act. Thus it may be used for the benefit of the association. If the City Treasurer's estimate of the amount needed for administration expenses is excessive, the city should be repaid the unused portion. The association should not receive the benefit of the treasurer's mistake at the expense of the city.

8. Some of these defects are admitted by the advocates of the act, but they urge that no harm will follow the acceptance of the act by the City Council and later by the voters at the election, as its defects can be remedied by amendment in the next Legislature. This is a singular proposition to advance to a City Council which, under the terms of the act, is authorized to reject it for any reason which in its judgment requires such action. It was not intended by the Legislature that the City Council should accept the act if they thought it an imperfect or dangerous one, then pass it on to the people, and then, if adopted by the people, have it passed on to the Legislature to remedy its defects. If the act is accepted by the Council in the hope that after its adoption by the people the Legislature will remedy its defects, the Council may not get an opportunity to pass upon the act again. Moreover, the Legislature might not make the required amendments. At all events the people of the city should not be compelled to bear the financial and other burdens of two elections on the same measure. Above all, the peoples' representative should not submit as stamped with their approval a measure which they know to be defective, even though they hope to see the defects remedied later. Any representative who does so would be open to the accusation of having deceived his constituents. Honesty to the public would require that in such a case the question to be placed upon the ballot should read as follows:

"Shall an act passed by the general court in the year 1910, entitled 'An Act authorizing the cities and towns of the Commonwealth to establish retirement systems for their employees,' be accepted with the understanding that it is now fatally defective in several particulars but may or may not be improved by subsequent legislation?"

Respectfully submitted,

THE FINANCE COMMISSION,
by JOHN A. SULLIVAN,
Chairman.

SECOND COMMUNICATION TO THE CITY COUNCIL IN RELATION TO FURTHER DEFECTS IN THE CIVIL PENSION ACT—CHAPTER 619, ACTS OF 1910.

BOSTON, December 17, 1910.

To the Honorable the City Council:

GENTLEMEN,— On December 13 the Finance Commission received from Prof. F. Spencer Baldwin, secretary of the State Commission, which framed the original draft of the act to pension city and town officials (Acts of 1910, chapter 619), a communication which questioned certain statements in the Finance Commission's recent report to the City Council upon the said act.

Professor Baldwin's position is that the act, though admitted by himself to be defective, should be accepted by the City Council and by the people later in the hope that its defects will be remedied by the incoming Legislature. The Finance Commission, on the other hand, believes that the City Council should not rely upon the hope of future amendments by the Legislature, but should reject the act rather than expose the city to the danger of controversies, lawsuits and serious financial loss.

The commission believes it unnecessary to restate its position as to all the defects in the act, as it has carefully considered Professor Baldwin's letter and is unable to change its attitude respecting any of the defects pointed out in its original report on this subject.

There are several statements and admissions in Professor Baldwin's letter, however, which seem to require comment.

He says that the commission cites but one example in support of the "sweeping assertion" that the act is full of defects, and yet he considers and attempts to answer no less than seven of the commission's criticisms of the act.

He admits that the words "or is retired," which appeared in the original draft of the act as it came from the Old Age Pension Commission, were in some way dropped out in the passage of the bill through the Legislature and hence do not appear in section 6 (2) B, but adds that if necessary these words could be restored by an amendment to the act. That is the trouble, and the trouble is typical of the act as a whole. Professor Baldwin and the other advocates of the act intended one thing, but the act provides something else.

He states that the provisions of the act would not prevent the election of the second member of the Retirement Board, as he believes the date of the election for the second member could be fixed by the Election Commissioners later than thirty days after the establishment of the retirement system. But the statute expressly provides that the election shall be held within thirty days after the establishment of the system, and the Election Commissioners have no power to fix the date for a later period.

He does not make a sufficient answer to the commission's statement that grave dangers exist in the provisions relating to the Board of Retirement. He does not deny the existence of these dangers, but says that "it is inconceivable that the Board would exercise its powers without regard to the wishes of the heads of departments." It is certainly not inconceivable to anyone who is familiar with political methods. No such dangerous power should be given.

In this connection the commission desires to call the attention of the City Council to a still further financial danger.

By section 4 (2) it is provided that the members of the Board of Retirement "shall be reimbursed out of the contingent fund for any expense or loss of salary or wages which they may incur through service on the Board." No power is given, however, to any tribunal other than the Board itself to fix the amount of the loss which its own members may claim to have sustained.

By the same section (4) the Board is given power "to employ such clerical or other assistance as may be necessary for the fulfillment of its purposes." By section 5 (1) the city "shall appropriate annually such an amount as may be necessary to defray the whole expense of administration according to estimates prepared by the treasurer," and by section 6 (1) "in case the amount appropriated for the expense fund in any year should prove insufficient the city or town *shall* appropriate in the following year such additional sum as may be required to cover the deficit."

There is thus absolutely no limit upon the extravagance of the Board. Under the new charter amendments heads of departments are criminally liable if they intentionally exceed their appropriations, but this Board (over whose members there is no power of removal anywhere) is expressly given full liberty to spend what it pleases, and if it exceeds its appropriation the city next year must make up the deficit.

With a political board an overloaded pay roll would be more than a possibility. The commission believes that this danger is a real one, and, like others already pointed out, is not properly characterized as a "quibble" or a "wild exaggeration."

Professor Baldwin seems to concede the truth of the Finance Commission's statement that there is less reason for pensioning clerks and salaried officials above the grade of clerks than there is for pensioning laborers, but he says that the receipt of a good salary is not in itself a guaranty that an employee will make due provision for his old age. The commission believes that the city is not bound to insure its high salaried officials against their own improvidence, but that it is a grave injustice to require relatively low-paid private employees to bear additional taxes to provide against such improvidence.

Finally, the commission believes that Boston should not be singled out to experiment with a defective act. There are now only four cities in the state, including Boston, which can possibly accept the act during the

present year, and the effort to secure its acceptance seems to be concentrated upon Boston. In twenty-eight of the other twenty-nine cities of the state the act was not accepted by the City Council and, therefore, was not submitted to the people at the municipal elections held during the present month. In one of the twenty-nine cities, New Bedford, the act was accepted by the council and it was accordingly submitted to the people at the municipal election. The people, however, rejected it overwhelmingly, the vote for rejection being 6,568 and for acceptance only 2,232.

Respectfully submitted,

THE FINANCE COMMISSION,
by JOHN A. SULLIVAN,
Chairman.

CHAPTER 619, ACTS OF 1910.

An Act to Authorize the Cities and Towns of the Commonwealth to Establish Retirement Systems for Their Employees.

Be it enacted, etc., as follows:

Section 1. In this act, unless the context otherwise requires,—

(*a*) The words "city council" mean the legislative branch of the city government, whether consisting of one chamber or two.

(*b*) The words "retirement system" mean the arrangements provided in this act for the payment of annuities and pensions.

(*c*) The word "annuities" means the payments for life derived from money contributed by the employees.

(*d*) The word "pensions" means the payments for life derived from money contributed by the city or town.

(*e*) The words "regular interest" mean interest at three per cent per annum compounded semi-annually on the last days of January and July, and reckoned for full three and six months periods only.

(*f*) The words "continuous service" mean uninterrupted employment, with this exception: a lay-off on account of illness or reduction of force; and a leave of absence, suspension or dismissal followed by reinstatement within one year, shall not be considered as breaking the continuity of service.

Establishment of Retirement System.

Section 2. Any city or town in this commonwealth may establish a retirement system for its employees by accepting the provisions of this act in the following manner: In the case of a city, whenever a vote to accept the provisions of the act shall have duly been passed by the city council, the question of acceptance shall then be submitted to the voters of the city at the next munic-

ipal election. The vote shall be in answer to the question placed upon the ballot: "Shall an act passed by the general court in the year 1910, entitled 'An Act authorizing the cities and towns of the commonwealth to establish retirement systems for their employees,' be accepted?" In the case of a town, whenever a vote to accept the provisions of the act shall have duly been passed by the board of selectmen, the question of acceptance shall then be submitted to the voters of the town at the next town meeting. If a majority of the voters voting on the question at the city election or at the town meeting shall vote in the affirmative, this act shall take effect in such city or town as hereinafter provided.

A copy of the vote of the city council or of the board of selectmen, certified by the city clerk or by the town clerk, and a copy of the vote at the city election or at the town meeting, sworn to by the local election commissioners or the officers corresponding thereto, shall, within thirty days respectively after the date of the latter vote, be filed in the office of the insurance commissioner. The latter shall forthwith issue a certificate that the retirement system is declared established in said city or town, to become operative on the first day of February or the first day of August following the expiration of three months after the date of such certificate.

The Retirement Association.

Section 3. Whenever a city or town shall have voted to establish a retirement system under the provisions of section two, a retirement association shall be organized as follows:

(1) All employees of the city or town, on the date when the retirement system is declared established by the issue of the certificate, as provided in section two, may become members of the association. On the expiration of sixty days from said date every such employee shall be considered to have elected to become,

and shall thereby become, a member, unless he shall have, within that period, sent notice in writing to the local election commissioners or the officers corresponding thereto that he does not wish to join the association.

(2) All employees who enter the service of the city or town after the date when the retirement system is declared established by the issue of the certificate, as provided in section two, except persons who have passed the age of fifty-five years, shall upon completing thirty days of service become thereby members of the association. Persons over fifty-five years of age who enter the service of the city or town after the establishment of the retirement system shall not be allowed to become members of the association, and no such employee shall remain in the service of the city or town after reaching the age of seventy years.

(3) No officer elected by popular vote may become a member of the association, nor any employee who is or will be entitled to a pension from the city or town for any reason other than membership in the association.

(4) Any member who reaches the age of sixty years and who has been in the continuous service of the city or town for a period of fifteen years immediately preceding may retire or may be retired by the board of retirement, and any member who reaches the age of seventy must so retire.

(5) Any member who has completed a period of thirty-five years of continuous service may retire, or may be retired at any age by the board of retirement if such action be deemed advisable for the good of the service.

THE BOARD OF RETIREMENT.

SECTION 4. (1) The management of the retirement system is hereby vested in the board of retirement, consisting of three members, one of whom shall be the city or town treasurer; the second member shall be a member of the association elected by the latter within thirty days after the date when the retirement system is declared established by the issue of the certificate, as

provided by section two, in a manner to be determined by the local election commissioners or the officers corresponding thereto; the third member shall be chosen by the other two members. In case of the failure of the latter to choose the third member within thirty days after the election of the second member, the mayor or the chairman of the board of selectmen shall appoint such third member. The first person so chosen or appointed as third member shall serve for two years; otherwise and thereafter the term of office of the two elected members shall be three years. On a vacancy occurring in the board for any cause or on the expiration of the term of office of any member, a successor of the person whose place has become vacant or whose term has expired shall be chosen in the same manner as was his predecessor.

(2) The members of the board of retirement shall serve without compensation; but they shall be reimbursed out of the contingent fund for any expense or loss of salary or wages which they may incur through service on the board.

(3) The city or town treasurer shall have charge and control of the funds of the system, subject to the approval of the board of retirement, and shall invest and reinvest the same, and may from time to time sell any securities held by him and invest and reinvest the proceeds, and any and all unappropriated income of said funds: *provided, however*, that all funds received by him not required for current disbursements shall be invested in accordance with the provisions of the laws of this commonwealth relating to the investment of the funds of savings banks. He shall in the investment of the funds give preference to the securities of the city or town in which the retirement system has been established. He may, whenever he sells such securities, deliver the securities so sold upon receiving the proceeds, and may execute all documents necessary to transfer the title thereto.

(4) The board of retirement shall have power to make by-laws and regulations not inconsistent with the

provisions of this act, and to employ such clerical or other assistance as may be necessary for the fulfillment of its purposes.

(5) The board shall determine the percentage of wages that employees shall contribute to the pension fund, subject to the minimum and maximum percentages and shall, furthermore, have power to classify employees for the purposes of the retirement system, and to establish different rates of contribution for different classes within the prescribed limits.

(6) The city or town treasurer shall, in February of each year, unless for cause the insurance commissioner shall have granted an extension of time, file in the office of the insurance commissioner a sworn statement, which shall exhibit the financial condition of the retirement system on the thirty-first day of the preceding January, and its financial transactions for the year ending with said day. Such statement shall be in a form approved by the insurance commissioner, and shall show, among other things, the liability of the retirement system on account of the following items:

A. Deposit Reserve.

The total of the deposits of the members actually received by the treasurer or due from the city or town under section five, (2) *A*, and held subject to withdrawal by such members.

B. Interest Reserve.

Regular interest on such deposits.

C. Annuity Reserve.

The net value of the annuities entered upon under section six, (2) *B*, on the basis of the mortality tables and interest rates provided for in this act.

D. Expense and Contingent Funds.

(*a*) The unexpended portion of the amounts received under section five, (1).

(*b*) The contingent fund.

E. Gifts and Bequests.

The amounts received as gifts or bequests and held under the terms of such gifts or bequests.

F. Other Liabilities.

All other liabilities.

G. Surplus.

(*a*) *Annuity Surplus.*— The undistributed surplus arising from annuity deposits, as defined in section five, (2) *B* (*b*).

(*b*) *Other Surplus.*— All unassigned funds.

CREATION OF THE RETIREMENT FUND.

SECTION 5. The funds of the retirement system shall be raised as follows:

(1) *Expense and Contingent Fund.*

The city or town shall appropriate annually such an amount as may be necessary to defray the whole expense of administration, according to estimates prepared by the treasurer.

(2) *Annuity and Pension Fund.*

A. Deposits by Members.— Each member shall deposit in this fund from his wages or salary, as often as the same are payable, not less than one per cent and not more than five per cent of the amount of his wages or salary as determined by the board of retirement under the provisions of section four, (5): *provided, however,* that employees who receive more than thirty dollars weekly in wages or salary shall not be assessed for contribution to this fund on the excess above that amount.

B. Contributions by the City or Town.— (*a*) Every month the city or town shall contribute such amount as the board of retirement may determine to be necessary to pay current pensions for subsequent services, under section six, (2) *C* (*a*).

(*b*) Every year, in February, the city or town shall contribute an amount equal to the surplus arising from annuity deposits. In case there should be a deficiency arising from such annuity deposits, instead of a surplus, then the city or town shall make good such deficiency.

(*c*) Every month the city or town shall contribute such amount as the board of retirement may determine to be necessary to pay current pensions for prior service under section six, (2) *C* (*b*).

(*d*) Every month the city or town shall contribute such amount as the board of retirement may determine to be necessary to ensure the minimum payments provided for in section six, *E*.

(3) *Provision for Payments.*

All amounts payable by members of the association under paragraph (2) *A* of this section shall be deducted by the city or town from the amounts payable to them as wages or salary, as often as the same are payable, and shall be credited immediately to the pension fund by the city or town treasurer.

DISTRIBUTION OF FUNDS.

SECTION 6. The city or town treasurer shall administer the funds of the retirement system in accordance with the following plan:

(1) *Expense and Contingent Funds.*

The funds provided for under section five, (1), shall be used, so far as may be necessary, for the payment of the expenses of administration. The portions not so used, if any, shall be carried to the contingent fund, any portion of which may be transferred to any other fund by vote of the board of retirement. In case the amount appropriated for the expense fund in any year should prove insufficient, the city or town shall appropriate in the following year such additional sum as may be required to cover the deficit.

(2) *Annuity and Pension Funds.*

A. Refunds.— (*a*) Should a member of the association cease to be an employee of the city or town for any cause other than death before becoming entitled to a pension, there shall be refunded to him all the money that has been paid in by him under section five, (2) *A*, with regular interest.

(*b*) Should a member of the association die before becoming entitled to a pension, there shall be paid to his legal representatives all the money that has been paid in by him under section five, (2) *A*, with such interest as shall have been earned on such deposits.

B. Annuities from Employees' Deposits.—Every member who reaches the age of sixty years and has been in the continuous service of the city or town for fifteen years immediately preceding, and then or thereafter retires, every member who retires or is retired at the age of seventy years, and every member who is retired for the good of the service under the provisions of section three, (5), shall receive an annuity to which the sum of his deposits under section five, (2), with regular interest, shall entitle him, according to the tables adopted by the board of retirement, in one of the following forms:

(*a*) A life annuity, payable monthly.

(*b*) A life annuity, payable monthly, with the provision that in the event of the death of the annuitant before receiving payments equal to the sum at the date of his retirement of his deposits under section five, (2) *A*, with regular interest, the difference shall be paid to his legal representatives.

C. Pensions Derived from Contributions by the City or Town.— (*a*) Pensions based upon subsequent service. Any member entitled to an annuity under paragraph (2) *B* of this section, shall receive in addition thereto a pension for life payable monthly equivalent to that annuity, to be paid out of the fund contributed by the city or town under the provisions of section five, (2) *B* (*a*).

(*b*) Pensions based upon prior service. Any member of the association who reaches the age of sixty years, having been in the continuous service of the city or town for fifteen years or more immediately preceding, and then or thereafter retires or is retired, shall receive in addition to the annuity and pension provided for by paragraphs (2) *B* and *C* (*a*) of this section, an extra pension for life as large as the amount of the annuity to which he might have acquired a claim if the retirement system had been in operation at the time when he entered the service of the city or town, and if accordingly he had paid regular contributions from that date to the date of the establishment of the retirement association at the same rate as that first adopted by the board of retirement, and if such deductions had been accumulated with regular interest.

Employees who had already reached the age of sixty years at the time when the retirement system was established, and employees who had already reached the age of fifty-five years at that date and also became members of the association, may be retired under the provisions of the preceding paragraph without having completed the otherwise required service period of fifteen years. For the purpose of computing any pension payable for prior service, the board of retirement may estimate on a basis determined by them the wages received at any period for which they may deem it impracticable to consult the original records.

D. Application of Surplus.—The board of retirement shall have power to determine the application of any surplus, as defined under section four, (6) *G*, subject to the approval of the insurance commissioner.

E. Minimum Payments.— In no case shall the total monthly payment to a member be at a rate less than two hundred dollars per year.

F. Association Membership and Pension Certificate. — Membership in the association shall be evidenced by a certificate to be issued to each member by the board of retirement, and the right to an annuity or a pension

shall be evidenced by a policy to be issued to each member who retires or is retired by the board of retirement.

TAXATION, ATTACHMENTS AND ASSIGNMENTS.

SECTION 7. The funds of the retirement system, so far as they are invested in personal property, shall be exempt from taxation.

That portion of the wages of a member deducted or to be deducted under this act, the right of a member to an annuity or pension, and all his rights in the funds of the retirement system shall be exempt from taxation, and from the operation of any law relating to bankruptcy or insolvency, and shall not be attached or taken upon execution or other process of any court. No assignment of any right in or to said funds shall be valid.

SUPERVISION BY INSURANCE COMMISSIONER.

SECTION 8. The insurance commissioner shall prescribe for each city or town which adopts a retirement system under the provisions of this act one or more mortality tables, and shall determine what rates of interest shall be established in connection with such tables, and may later modify such tables or prescribe other tables to represent more accurately the expense of the pension system, or may change said rates of interest and may determine the application of the changes so made. He shall also prescribe and supervise methods of bookkeeping of every retirement association formed under the provisions of this act.

The insurance commissioner shall at least once every year, either personally or by deputy or assistant, thoroughly inspect and examine the affairs of the retirement association to ascertain its financial condition, its ability to fulfil its obligations, whether all the parties in interest have complied with the provisions of law applicable to the association, and whether the transactions of the board of retirement have been in accordance with the rights and equities of those in interest.

The retirement system shall be credited, in the account of its financial condition, with its investments, having fixed maturities upon which the interest is not in default at amortized values, and its other investments at a reasonable valuation.

For the purposes aforesaid, the insurance commissioner or other person making examination shall have access to all the securities, books and papers of the retirement system, and may summon and administer oaths to and examine as witnesses the members of the board of retirement or any other person relative to the financial affairs, transactions and condition of the retirement system. The insurance commissioner shall preserve in a permanent form a full record of the proceedings at such examination, and the results thereof. Upon the completion of such examination, verification and valuation, the insurance commissioner shall make a report in writing of his findings to the board of retirement, and shall send a copy thereof to the city council or the board of selectmen.

SECTION 9. If, in the judgment of the insurance commissioner, the city or town or the board of retirement has violated or neglected to comply with any of the provisions of this act, or of the rules and regulations established by the board of retirement hereunder, he shall give notice thereof to the city or town and to the board of retirement, and thereafter if such violation or neglect continues, shall forthwith present the facts to the attorney-general for his action.

SECTION 10. The superior court shall have jurisdiction in equity upon petition of the insurance commissioner or any interested party to compel the observance and to restrain the violation of this act and of the rules and regulations established by the board of retirement hereunder.

SECTION 11. This act shall take effect upon its passage. [*Approved June 14, 1910.*

COMMUNICATION TO THE MAYOR IN RELATION TO THE CREATION OF A NEW AND UNNECESSARY OFFICE IN THE PENAL INSTITUTIONS DEPARTMENT, AND AN IMPROPER APPOINTMENT THERETO.

BOSTON, January 11, 1911.

HON. JOHN F. FITZGERALD, *Mayor:*

SIR,— On January 3, 1911, a new office was created in the Penal Institutions Department at Deer Island, to which James F. English was appointed at a salary of $1,200 per year. His duty will be to convey to and from the courts prisoners who may be required as witnesses. On January 3, 1911, the appointment was approved by the Mayor.

Mr. English was, for a number of years, Superintendent of the Almshouse and Hospital on Long Island, and on April 30, 1908, left the service under circumstances which should make impossible his employment by the city in such a position as the one he has been given. (See Finance Commission's Report, Volume I, page 236.)

The Penal Institutions Commissioner and the Master of the House of Correction have appeared before the present Finance Commission and have stated the circumstances under which the present appointment was made. It appears that the master did not make the selection in reality but that he simply acquiesced in a selection made by others. The Penal Institutions Commissioner, after a talk about the proposed appointment with the Mayor's assistant secretary, Mr. Field, suggested the name of Mr. English to the master, and the appointment was thereafter made. Thus, both the statutes and the rules of the department were violated,

as both require that the master himself shall make the selections. It is evident that it was the Mayor or his secretary, Mr. Field, at whose request the appointment was really made. The testimony of the commissioner was given with reluctance, his apparent desire being to shield the Mayor's office from responsibility for the appointment. In this connection it should be remembered that on a former occasion the Mayor retained Mr. English as superintendent at Long Island in the face of the protest of the Board of Trustees who demanded his removal, and that the Board itself was forced out of office in order to keep Mr. English in his position.

It is doubtful if there is any need for the establishment of this office. The duties have heretofore been discharged by officers specially detailed for the purpose as occasions have arisen. The records of the department show that prisoners were taken from the institution to testify in court on only forty-seven days in the last year. There were sixty prisoners so taken. On seven days within this period prisoners were taken from the institution to the Industrial Camp at West Rutland, Massachusetts, and one or more officers of the House of Correction were detailed for this duty on each of these days. In other words, the occasion for such service as Mr. English has been employed to render occurred on only fifty-four days in the last year.

The Finance Commission believes the following propositions to be fundamental and indisputable:

1. The office of the Mayor is a great trust, to be administered not as a personal perquisite but for the benefit of the community.

2. The spirit of the charter amendments requires that all appointments of whatever grade should be made not to regard friends, or to placate enemies, but "solely in the city's interest."

3. The provisions of Revised Laws, chapter 224, section 16, giving the Master of the House of Correction power to appoint his subordinates, and making him

responsible for them, should be strictly observed. Any attempt on the part of the Mayor to interfere with this power by dictating appointments is in conflict with this statute, and its inevitable result is to impair the discipline of the institution.

The commission believes that Mr. English is unfit for the office, that the appointment was unnecessary, that it is subversive of discipline, and therefore that it should be revoked at once.

Respectfully submitted,

THE FINANCE COMMISSION,
by JOHN A. SULLIVAN,
Chairman.

COMMUNICATION TO THE CITY AUDITOR IN RELATION TO A CERTAIN BILL FOR AUTOMOBILE SERVICE OF THE PENAL INSTITUTIONS COMMISSIONER.

BOSTON, January 13, 1911.

MR. J. ALFRED MITCHELL,
City Auditor, Boston, Mass.:

DEAR SIR,— Under date of January 3, 1911, you referred to the Finance Commission for investigation and report, under the provisions of section 19, chapter 486, of the Acts of 1909, a bill dated December 8, 1910, from the Taxi Service Company to the City of Boston, for automobile service rendered to the Penal Institutions Commissioner from November 1 to November 29, 1910, inclusive, for various amounts which make a total of $18.60.

The bill contains twelve items, varying in amount from 60 cents to $5.20. Two items, dated November 1, for 80 cents and $1.20 respectively, were for transportation of an officer of the department and certain Japanese officials who were visiting the city. Two other items, the dates or amounts of which the Penal Institutions Commissioner could not fix, were for transporting certain Chinese officials from the office of the department at 32 Tremont street to Eastern Avenue Wharf, where the department boat docks. The commissioner states that these charges for the entertainment of representatives of foreign countries were incurred at the request of the Mayor. They were properly incurred, but they should have been charged to the Mayor's contingent fund and not to the Penal Institutions Department.

The remaining eight items were for service to the commissioner in conveying him from the cab stand at either Young's or Parker's Hotel to Eastern Avenue

Wharf, or to Federal street, where he visited a certain office on occasions, partly, as he says, on public and partly on private business, or to his home in Milton.

Of these eight items two are charges for automobile service in taking the commissioner from Boston to his home in Milton, the first dated November 4, for $5.20, the second dated November 14, for $4.70. The commissioner explains them as follows: He states that the business of his department required him to work until so near seven o'clock that he would be unable to take the seven o'clock train at the South Station for his home in Milton, and rather than wait for the next train, which left at 8.16, he hired an automobile at the city's expense. As to the item of November 14, he says that he was compelled to work late on the evening of that day also, but does not remember the exact time when he left. He says, however, that he would have been obliged to wait nearly an hour for a train if he had not taken an automobile. He explains further that the weather was stormy on both of these occasions. There seems to be no justification for charging the city $9.90 for automobile service on these two occasions. According to his own statement, he could have reached home by train if he had been willing to wait an hour. In the absence of extraordinary emergency the commission thinks that the expense of extra speed or promptness in reaching home after the day's work cannot be said to have been incurred in the city's service.

The remaining six items of the bill the commissioner explains as follows: He states that it frequently happens that the work of his department occupies so much of his time that if he walked or took a street car to the wharf where the department boat docks, or to other places where he has business engagements, he might lose the boat or delay the engagements.

In the opinion of the Finance Commission these explanations are inadequate. There is no reason why the Penal Institutions Commissioner should not take a street car or a train in order to go to any place within

the city or outside of its limits, whenever departmental business calls him. If in such cases he is obliged to walk part of the way to the railroad station or to the place where he can take a street car it would seem to be no great hardship upon him. The commission believes that if such bills are allowed by the City Auditor, the practice of taking cabs and automobiles will become a general one, at least in the case of department heads who are not provided by the city with an automobile for their regular use. It is very doubtful whether such individuals, if transacting business on their own account, would not walk or take a street car or train rather than pay the cost of automobile service.

If the Penal Institutions Commissioner were required in the ordinary course of the business of his department to make frequent trips daily to various parts of the city, or outside its limits, or if his time were crowded with engagements that made it necessary to save every minute, he might well make claim that an automobile should be furnished by the city for his regular use; but the commission does not believe this to be the case. The distinction between this department and such departments as the Fire, Police and Street Departments is obvious.

The commission believes that none of these items, except the four for conveying the Chinese and Japanese officials, should be paid by the city, and these four should be paid out of the Mayor's contingent fund and not out of the appropriation for the Penal Institutions Department. None of the others seem to have been necessary for the transaction of the business of the city and they should not be paid by the city.

Respectfully submitted,

THE FINANCE COMMISSION,
by JOHN A. SULLIVAN,
Chairman.

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